

## VOTING LIST

**Proposal for a directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements (COM(2025)0081 – C10-0037/2025 – 2025/0045(COD))**

**Rapporteur: Jörgen Warborn**

Draft report:

(1-82) Fdr 1324088 - PE753.703 - v01-00

Amendments:

(83-256) Fdr 1324088 - PE775.457 - v01-00

(257-469) Fdr 1324089 - PE775.458 - v01-00

(470-693) Fdr 1324843 - PE775.459 - v02-00

(694-874) Fdr 1324874 - PE775.460 - v03-00

Opinions:

AFET - Fdr 1325306 - PE773.286 v03-00

INTA - Fdr 1324734 - PE775.587 v01-00

ECON - Fdr 1324840 - PE775.624 v01-00

EMPL - Fdr 1329369 - PE773.274 v03-00

ENVI - Fdr 1325346 - PE775.696 v01-00

Concerned text	AM	Tabled by	Remarks	Rapp	Vote
Draft legislative resolution Paragraph 1	83	Cormand, Ohisalo, Asens Llodrà, Scuderi, Holmgren, Marzà Ibáñez EMPL	<b>Proposal for rejection: if adopted, all amendments fall and the vote is concluded</b>  <b>Identical</b>	<b>RCV</b>  —	
	84	Saeidi, Furore			
	EMPL				
Directive 2006/43/EC	<b>CA 1</b>	Rapporteur	<b>If adopted, ALT CA 1, and AMs 85, 257, 258, 262, 263, 22, 261, 264, ENVI 2, 265, 266, 267, ENVI 3, 268, 269, 23, ENVI 4, 272, 273, 274, 275, 276 and 277 fall</b>	<b>RCV</b>  +	

			<i>Covers AMs 22, 259, 260, 261, 263, 268, ENVI 4, 23</i> <b>► If adopted, go to CA 2</b>		
	<b>ALT CA 1</b>	ECR, PfiE and ESN	<b>Falls if CA 1 adopted</b>  <b>If adopted the same individual AMs falling under CA 1 fall</b>  <i>Identical to CA 1</i>  <b>► If adopted, go to CA 2</b>	<b>RCV</b>	
Title	85	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 1, ALT CA 1 adopted</b>		
Article 1 – paragraph 1 – point -1 a (new) Directive 2006/43/EC – Article 26a – paragraph 1	257	Bocheński, Złotowski	<b>Falls if CA 1 adopted</b>		
Article 1 – paragraph 1 - point - 1 b (new) Directive 2006/43/EC – Article 26a – paragraph 2	258	Bocheński, Złotowski	<b>Falls if CA 1 adopted</b>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 1	262	Bocheński, Złotowski	<b>Falls if CA 1 adopted</b>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 1	263	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen,	<b>Falls if CA 1 or 262 adopted</b> <i>Covered by CA 1</i>		

		Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Winzig			
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 1	22	Warborn	<b>Fall if CA 1, 262 or 263 adopted Identical Covered by CA 1</b>		
	259	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
	260	Peter-Hansen			
	261	Canfin	<b>Falls if CA 1, 262, 263 or 22 adopted Covered by CA 1</b>		
	264	Radev	<b>Falls if CA 1, 262, 263, 22 or 261 adopted</b>		
	ENVI 2		<b>Falls if CA 1, 262, 263, 22, 261 or 264 adopted</b>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraphs 1 a and 1 b (new)	265	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 1 adopted</b>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 1a (new)	266	Peter-Hansen	<b>Falls if CA 1 or 265 adopted</b>		
	267	Canfin	<b>Falls if CA 1, 265 or 266 adopted</b>		

Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3	ENVI 3		<b>Falls if CA 1 or 265 adopted</b>		
	268	Peter-Hansen	<b>Falls if CA 1 adopted</b> <i>Covered by CA 1</i>		
	269	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Fall if CA 1 adopted</b> <b>Identical</b>		
	270	Canfin			
	271	Bocheński, Złotowski	<b>No vote</b> <b>Deemed adopted if 262 adopted</b> <b>Otherwise falls</b> <i>Falls if CA 1 adopted</i>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 2 – introductory part	23	Warborn	<b>Falls if CA 1, 265, 266, 267, 268, 269 or 271 adopted</b> <i>Covered by CA 1</i>		
	ENVI 4		<b>Falls if CA 1, 265, 266, 267, 268, 269, 271 or 23 adopted</b> <i>Covered by CA 1</i>		
Article 1 – paragraph 1 - point 1 Directive 2006/43/EC – Article 26a – paragraph 2 – point c	272	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 1 or 271 adopted</b> <i>Deletion</i>		
	273	Mantovani	<b>Falls if CA 1, 271 or 272 adopted</b>		
Article 1 – paragraph 1 – point 1 Directive 2006/43/EC – Article 26a – paragraph 3 – subparagraph 2 a (new)	274	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei,	<b>Falls if CA 1 or 271 adopted or 265 NOT adopted</b>		

		Chahim, Negrescu, Regner			
Article 1 – paragraph 1 a (new) Directive 2006/43/EC – Article 27a	275	Bocheński, Złotowski	<b>Falls if CA 1 or 271 adopted</b>		
Article 1 – paragraph 1 b (new) Directive 2006/43/EC – Article 28a	276	Bocheński, Złotowski	<b>Falls if CA 1 or 271 adopted</b>		
Article 1 – paragraph 1 – point 1 c (new) Directive 2006/43/EC – Article 36a	277	Bocheński, Złotowski	<b>Falls if CA 1 or 271 adopted</b>		
Directive 2013/34/EU	<b>CA 2</b>	Rapporteur	<b>If adopted ALT CA 2, and AMs 278, 279, 287, 281, 285, 286, ECON 14, 24, 283, 284, ENVI 5, 280, 282, 288, 289, 290, 292, ECON 15, 293, ECON 16, 25, 294, 295, ECON 17, ECON 18, 303, 297, 302, 301, ECON 19, 26, 300, ENVI 6, 296, 299, 304, 298, 305, 28, 306, 307, 29, ECON 20, 27, 309, 311, 316, 318, ECON 21, 30, 312, 319, ENVI 7, 313, 314, 317, 310, 315, 321, 31, ECON 22, ECON 23, 334, 322, 320, 325, 324, ENVI 8, 326, 32, 327, 329, 330, 335, 337, 331, 332, 333, 338, ENVI 9, 339, 33, 341, 342, 344, 346, 345, 347, 352, 34, 349, 348, 353, 354, 355, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 371, 375, 369, ECON 27, 35, 373, ENVI</b>	<b>RCV</b>  <b>+</b>	

			11, 374, 370, 376, 372, 379, 36, 381, 380, 382, 383, 377, 37, 378, 38, 384, 388, 389, ECON 29, 39, 391, ENVI 12, 386, 390, 387, 385, ENVI 13, 40, 392, 393, 394, 395, 41, ECON 30, 397, 398, ENVI 15, 42, 403, 405, 406, 407, 408, 410, 409, 43, 411, 412, 413, 414, 416, 417, 418, 420, 419, 422, ECON 33, ENVI 17, ENVI 18, ENVI 19, 425, 426, 427, 428, ECON 34, 429, ECON 35 A, ECON 35 B, 424, 430, 431, 432, ECON 36, ENVI 20, 421, 44, ECON 37, 433, 401, 439, ECON 38, 436, 434, 45, ENVI 21, 435, 437, 402, ECON 39, 438, 440, 441, 442, 446, 447, 448, 450, 46, 449, 451, ENVI 22, 452, 453, 457, 454, 455, ENVI 23, ECON 40, 456, 458, 459, 460, 461, 462, 464, 466, 465, 467, 468, 469, 470, 471, 472, 474, 475, 476, 481, 478, 479, 477, 480, ENVI 24, 482, 485, ECON 42, 47, ENVI 25, 486, 487, 484, 483, 488, 489, 490, 491, 492, 493, 494, 495, 496, ECON 43, 497, 499, 498, ECON 44, 48, ENVI 26, 501, 502, 503, 49, 504, 505, 507, 508, 506, ECON 45, 509, 510, ECON 46, 512, 513, 514, 515, 516, ECON 47, ECON 48, ECON 49, 517, 518, 519, 520, 521, ECON 50, ENVI 27, 522, 523, ECON 51, ENVI 28, 525, 524, 526, 527, 528,		
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			<b>ECON 53, ENVI 30, 82 and 873 fall</b> <i>Covers AMs 24, 25, 27, ECON 20, 308, 382,30, ENVI 8, ENVI 14, 324, 325, 31, 321, 32, 328, 341, ECON 25, 33, ENVI 9, ECON 24, 339, 340, ENVI 10, ECON 26, 342, 343, 35, 36, ECON 28, 381, 380, 383, 397, 37, 39, ENVI 13, 393, 394, 40, 41, 396, 42, ENVI 15, ECON 31, 399, 400, ENVI 16, ECON 32, 403, 404, ENVI 17, ECON 35, ENVI 18, 401, 426, 428, 429, 44, 432, ENVI 20, ECON 30, ECON 36, 421, 424, 430, ECON 37, 433, 45, 46, 454, 47, 488, ECON 43, 48, 49, 519, ENVI 27, ECON 50, 521, ENVI 28, ECON 51, 523, ENVI 29, ECON 52, 524, ECON 53, 527, 82, 468, 873</i>  <b>► If adopted, go to CA 3</b>		
	<b>ALT CA 2</b>	ECR, PfE and ESN	<b>Falls if CA 2 adopted</b>  <b>If adopted the same individual AMs falling under CA 2 fall</b>  <b>► If adopted, go to CA 3</b>	<b>RCV</b>  –	
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – introductory part	278	Saeidi, Furore	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 1 – point a Directive	279	Bocheński, Złotowski	<b>Falls if CA 2 or 278 adopted</b>		

2013/34/EU – Article 1 – paragraph 3					
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	287	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2, 278 or 279 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	281	Bocheński, Złotowski	<b>Falls if CA 2, 278, 279 or 287 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	285	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 2, 278, 279, 287 or 281 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	286	Radev	<b>Falls if CA 2, 278, 279, 287, 281 or 285 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article	ECON 14		<b>Falls if CA 2, 278, 279, 287, 281, 285 or 286 adopted</b>		



1 – paragraph 3 – introductory part					
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – introductory part	24	Warborn	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286 or ECON 14 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	283	Abadía Jover, Vázquez Lázara	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14 or 24 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/UE – Article 1 – paragraph 3 – subparagraph – point 1 – introductory part	284	Mantovani	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14, 24 or 283 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – introductory part	ENVI 5		<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14, 24, 283 or 284 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	280	Peter-Hansen	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14, 24, 283, 284 or ENVI 5 adopted</b>		
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	282	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei,	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14, 24, 283, 284, ENVI 5 or 280 adopted</b>		

		Chahim, Negrescu, Regner			
Article 2 – paragraph 1 – point 1 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – introductory part	288	Canfin	<b>Falls if CA 2, 278, 279, 287, 281, 285, 286, ECON 14, 24, 283, 284, ENVI 5, 280 or 282 adopted</b>		
Article 2 – paragraph 1 – point 1 – point b a (new) Directive 2013/34/EU – Article 1 – paragraph 3 – subparagraph 1 – point a a (new)	289	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 1 – point b Directive 2013/34/EU – Article 1 – paragraph 4	290	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i>		
	291	Peter-Hansen			
Article 2 – paragraph 1 – point 1 – point b – introductory part Directive 2013/34/EU – Article 1 – paragraph 4	292	Bocheński, Złotowski	<b>Falls if CA 2, 279, 287 or 290 adopted</b>		
Article 2 – paragraph 1 – point 1 a (new) Directive 2013/34/EU – Article 2 – paragraph 1 – point 20 a (new)	ECON 15		<b>Falls if CA 2 adopted</b>		

Article 2 – paragraph 1 – point 1 a (new) Directive 2013/34/EU – Article 19 – paragraph 1 – subparagraph 4	293	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 1 b (new) Directive 2013/34/EU – Article 19 – paragraph 1 – subparagraph 4	ECON 16		<b>Falls if CA 2 or 293 adopted</b>		
Article 2 – paragraph 1 – point 1 a (new) Directive 2013/34/EU – Article 19 – paragraph 1 – subparagraph 4	25	Warborn	<b>Falls if CA 2, 293 or ECON 16 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 Directive 2013/34/EU – Article 19a	294	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	295	Saeidi, Furore	<b>Falls if CA 2 or 294 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 2 – point a – introductory part Directive 2013/34/EU – Article 19a – paragraph 1	ECON 17		<b>No vote Covered Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a – point i (new) Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	ECON 18		<b>No vote Covered Falls if CA 2 adopted</b>		

Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	303	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2, 294 or 295 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	297	Bocheński, Złotowski	<b>Falls if CA 2, 294, 295 or 303 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 1 – paragraph 3 – introductory part	302	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 2, 294, 295, 303 or 297 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	301	Radev	<b>Falls if CA 2, 294, 295, 303, 297 or 302 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	ECON 19		<b>Falls if CA 2, 294, 295, 303, 297, 302 or 301 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article	26	Warborn	<b>Falls if CA 2, 294, 295, 303, 297, 302, 301 or ECON 19 adopted</b>		

19a – paragraph 1 – subparagraph 1					
Article 2 – paragraph 1 – point 2 – point a Article 19a – paragraph 1 – subparagraph 1 – Directive 2013/34/EU	300	Vázquez Lázara, Abadía Jover	<b>Falls if CA 2, 294, 295, 303, 297, 302, 301, ECON 19 or 26 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	ENVI 6		<b>Falls if CA 2, 294, 295, 303, 297, 302, 301, ECON 19, 26 or 300 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	296	Peter-Hansen	<b>Falls if CA 2, 294, 295, 303, 297, 302, 301, ECON 19, 26, 300 or ENVI 6 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	299	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 294, 295, 303, 297, 302, 301, ECON 19, 26, 300, ENVI 6 or 296 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 1	304	Canfin	<b>Falls if CA 2, 294, 295, 303, 297, 302, 301, ECON 19, 26, 300, ENVI 6, 296 or 299 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a Directive 2013/34/UE – Article 19a – paragraph 1 – subparagraph 1	298	Mantovani	<b>Falls if CA 2, 294 or 295 adopted</b>		

Article 2 – paragraph 1 – point 2 – point a (new)	305	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a b (new) – point i Directive 2013/34/EU – Article 19a – paragraph 2 – point a – point iii	28	Warborn	<b>Falls if CA 2 or 305 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a a (new) Directive 2013/34/EU – Article 19a – paragraph 2 – subparagraph 1 – point a – point iii	306	Peter-Hansen	<b>Falls if CA 2, 305 or 28 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a a (new) Directive 2013/34/EU – Article 19a – paragraph 2 - subparagraph 1 – point a – point iii	307	Canfin	<b>Falls if CA 2, 305 or 28 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a b (new) – point ii Directive 2013/34/EU – Article 19a – paragraph 2 – point f – point ii	29	Warborn	<b>Falls if CA 2 or 305 adopted</b>		
Article 2 – paragraph 1 – point 2 – point a – point ii (new) Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 2 a (new)	ECON 20		<b>Fall if CA 2 adopted Identical</b> <i>Covered by CA 2</i>		
	308	Dahl			
Article 2 – paragraph 1 – point 2 – point a a (new)	27	Warborn	<b>Falls if CA 2 or ECON 20 adopted</b> <i>Covered by CA 2</i>		

Directive 2013/34/EU – Article 19a – paragraph 1 – subparagraph 2 a (new)					
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	309	Saeidi, Furore	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	311	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2 or 309 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	316	Bocheński, Złotowski	<b>Falls if CA 2, 309 or 311 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	318	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 2, 309, 311 or 316 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b	ECON 21		<b>Falls if CA 2, 309, 311, 316 or 318 adopted</b>		

– point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1					
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	30	Warborn	<b>Falls if CA 2, 309, 311, 316, 318 or ECON 21 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	312	Vázquez Lázara, Abadía Jover	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21 or 30 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	319	Winzig, Mandl	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30 or 312 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	ENVI 7		<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312 or 319 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	313	Peter-Hansen	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312, 319 or ENVI 7 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive	314	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt,	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312, 319, ENVI 7 or 313 adopted</b>		



2013/34/EU – Article 19a – paragraph 3 – subparagraph 1		Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1	317	Canfin	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312, 319, ENVI 7, 313 or 314 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19 b – paragraph 3 – subparagraph 1	310	Mandl	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312, 319, ENVI 7, 313, 314 or 317 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/UE – Article 19a – paragraph 3 – subparagraph 1	315	Mantovani	<b>Falls if CA 2, 309, 311, 316, 318, ECON 21, 30, 312, 319, ENVI 7, 313, 314, 317 or 310 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i a (new) Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1 a (new)	321	Canfin	<b>Falls if CA 2 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 – point b – point i a (new) Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 2	31	Warborn	<b>Falls if CA 2 adopted</b> <i>Covered by CA 2</i>		

Article 2 – paragraph 1 – point 2 – point b – point i a (new) Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 2	ECON 22		<b>Falls if CA 2 or 31 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point i b (new) Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 4	ECON 23		<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point ii a (new) Directive 2013/34/UE – Article 19a – paragraph 3 – subparagraph 4	334	Mantovani	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point ii Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 4 a (new)	322	Bocheński, Złotowski	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i>		
	323	Piera, Rechagneux, Diepeveen			
Article 2 – paragraph 1 – point 2 – point b – point i a (new) Directive 2013/34/EU – Article 19 b – paragraph 3 – subparagraph 1a – 1c (new)	320	Mandl	<b>Falls if CA 2 or 322 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point ii Directive 2013/34/EU – Article 19a – paragraph 3 –	325	Canfin	<b>Falls if CA 2, 322 or 320 adopted</b> <i>Covered by CA 2</i>		

subparagraph 4 a (new)					
Article 2 – paragraph 1 – point 2 – point b – point ii Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 4 a (new)	324	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 322, 320 or 325 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 – point b – point i Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 1 a (new)	ENVI 8		<b>Falls if CA 2, 322, 320 or 325 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 – point b – point ii Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 4 a (new)	326	Peter-Hansen	<b>Falls if CA 2, 322 or 320 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b – point ii Directive 2013/34/EU – Article 19a – paragraph 3 – subparagraph 4 a (new)	32	Warborn	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Covered by CA 2</i>		
	328	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl,			

		Imart, Mertens, Walsmann, Winzig			
Article 2 – paragraph 1 – point 2 – point b a (new) Directive 2013/34/EU – Article 19a – paragraph 4	327	Voss, Kanev	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b a (new) Directive 2013/34/EU – Article 19a – paragraph 5	329	Winzig, Mandl	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point b a (new) Directive 2013/34/EU – Article 19a – paragraph 5a	330	Canfin	<b>Falls if CA 2 adopted or 317 NOT adopted</b>		
Article 2 – paragraph 1 – point 2 – point c Directive 2013/34/EU – Article 19a – paragraphs 6 and 7	335	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Fall if CA 2 adopted Vote together</b>		
Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/EU – Article 19a – paragraph 7	336	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			

Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/EU – Article 19a – paragraph 8a (new)	337	Kelleher, Løkkegaard	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point c a (new) - point i Directive 2013/34/EU – Article 19a – paragraph 9 – subparagraph 1	331	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/EU – Article 19a – Paragraph 9 – subparagraph 1	332	Canfin	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point c b(new) Directive 2013/34/EU – Article 19a – paragraph 9 – subparagraph 2 – point a – point (i)	333	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 2 adopted</b>		

Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/UE – Article 19a – paragraph 10	338	Mantovani	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/EU – Article 19a – paragraph 10	ENVI 9		<b>Falls if CA 2 or 338 adopted</b>		
Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/UE – Article 19a – paragraph 10	339	Mantovani	<b>Falls if CA 2, 338 or ENVI 9 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 2 – point c a (new) Directive 2013/34/EU – Article 19a – paragraph 10	33	Warborn	<b>Fall if CA 2, 338, ENVI 9 or 339 adopted</b> <b>Identical</b> <i>Covered by CA 2</i>		
	ECON 24				
	340	Canfin			
Article 2 – paragraph 1 – point 2 – point c c (new) Directive 2013/34/EU – Article 19a – paragraph 10 a (new)	341	Canfin	<b>Fall if CA 2 or 32 adopted</b> <b>Identical</b> <i>Covered by CA 2</i>		
	ECON 25				
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b	342	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i> <i>Covered by CA 2</i>		
	343	Bocheński, Złotowski			

	ECON 26				
	ENVI 10				
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b - title	344	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2 or 342 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – title	346	Peter-Hansen	<b>Falls if CA 2, 342 or 344 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b - title	345	Canfin	<b>Falls if CA 2, 342, 344 or 346 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 1	347	Peter-Hansen	<b>Falls if CA 2 or 342 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 1	352	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2, 342 or 347 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 1	34	Warborn	<b>Falls if CA 2, 342, 347 or 352 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 1	349	Bocheński, Złotowski	<b>Fall if CA 2, 342, 347, 352 or 34 adopted</b> <b>Identical</b>		
	350	Voss			
	351	Vázquez Lázara, Abadía Jover			
Article 2 – paragraph 1 – point 3	348	Canfin	<b>Falls if CA 2, 342, 347, 352, 34 or 349 adopted</b>		

Directive 2013/34/EU – Article 19b – paragraph 1					
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 2	353	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2 or 342 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 2	354	Peter-Hansen	<b>Falls if CA 2, 342 or 353 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 3	355	Peter-Hansen	<b>Fall if CA 2 or 342 adopted</b> <b>Identical</b> <i>Deletion</i>		
	356	Piera, Rechagneux, Diepeveen, Schaller-Baross			
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 3 – subparagraph 2	357	Mantovani	<b>Falls if CA 2, 342 or 355 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 3 – subparagraph 2	358	Canfin	<b>Falls if CA 2, 342, 355 or 357 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4	359	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2 or 342 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 1 – introductory part	360	Peter-Hansen	<b>Falls if CA 2, 342 or 359 adopted</b>		



Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 1 – point a	361	Peter-Hansen	<b>Falls if CA 2, 342 or 359 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 1 – point b	362	Peter-Hansen	<b>Falls if CA 2, 342 or 359 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 1 – point b a (new)	363	Peter-Hansen	<b>Falls if CA 2, 342 or 359 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 2	364	Mantovani	<b>Falls if CA 2, 342 or 359 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 4 – subparagraph 2	365	Peter-Hansen	<b>Falls if CA 2, 342, 359 or 364 adopted</b>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 5	366	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 2 or 342 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 3 Directive 2013/34/EU – Article 19b – paragraph 5	367	Peter-Hansen	<b>Falls if CA 2, 342 or 366 adopted</b>		

Article 2 – paragraph 1 – point 4 – introductory part Directive 2013/34/EU – Article 29a	368	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	371	Bocheński, Złotowski	<b>Falls if CA 2 or 368 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	375	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2, 368 or 371 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	369	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 2, 368, 371 or 375 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	ECON 27		<b>Falls if CA 2, 368, 371, 375 or 369 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive	35	Warborn	<b>Falls if CA 2, 368, 371, 375, 369 or ECON 27</b>		

2013/34/EU – Article 29a – paragraph 1 – subparagraph 1			<b>adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	373	Abadía Jover, Vázquez Lázara	<b>Falls if CA 2, 368, 371, 375, 369, ECON 27 or 35 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	ENVI 11		<b>Falls if CA 2, 368, 371, 375, 369, ECON 27, 35 or 373 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	374	Peter-Hansen	<b>Falls if CA 2, 368, 371, 375, 369, ECON 27, 35, 373 or ENVI 11 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	370	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 368, 371, 375, 369, ECON 27, 35, 373, ENVI 11 or 374 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	376	Canfin	<b>Falls if CA 2, 368, 371, 375, 369, ECON 27, 35, 373, ENVI 11, 374 or 370 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 1	372	Mantovani	<b>Falls if CA 2, 368, 371, 375, 369, ECON 27, 35, 373, ENVI 11, 374, 370 or 376 adopted</b>		

Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 2	379	Canfin	<b>Falls if CA 2 or 368 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 2 a new	36	Warborn	<b>Falls if CA 2 or 368 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 - point a a (new) Directive 2013/34/EU – Article 29a – paragraph 2 a (new)	381	Dahl	<b>Falls if CA 2, 368 or 36 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 2a (new)	380	Mantovani	<b>Fall if CA 2, 368, 36 or 381 adopted</b> <b>Identical</b> <i>Covered by CA 2</i>		
	ECON 28				
Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 1 – subparagraph 3 (new)	382	Canfin	<b>Falls if CA 2, 368, 36, 381 or 380 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point a b (new) Directive 2013/34/EU – Article 29a – paragraph 1 –	383	Canfin	<b>Falls if CA 2 or 368 adopted</b> <i>Covered by CA 2</i>		

subparagraph 3 a (new)					
Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 2	377	Bocheński, Złotowski	<b>Falls if CA 2 or 368 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a b (new) – point i Directive 2013/34/EU – Article 29a – paragraph 2 – point a – point iii	37	Warborn	<b>Falls if CA 2, 368 or 377 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point a a (new) Directive 2013/34/EU – Article 29a – paragraph 2 – point a – point iii	378	Peter-Hansen	<b>Falls if CA 2, 368, 377 or 37 adopted</b>		
Article 2 – paragraph 1 – point 4 – point a b (new) – point ii Directive 2013/34/EU – Article 29a – paragraph 2 – point f – point ii	38	Warborn	<b>Falls if CA 2, 368 or 377 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	384	Bocheński, Złotowski	<b>Falls if CA 2 or 368 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	388	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2, 368 or 384 adopted</b>		

Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	389	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 2, 368, 384 or 388 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	ECON 29		<b>Falls if CA 2, 368, 384, 388 or 389 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	39	Warborn	<b>Falls if CA 2, 368, 384, 388, 389 or ECON 29 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	391	Abadía Jover, Vázquez Lázara	<b>Falls if CA 2, 368, 384, 388, 389, ECON 29 or 39 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	ENVI 12		<b>Falls if CA 2, 368, 384, 388, 389, ECON 29, 39 or 391 adopted</b>		

Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	386	Peter-Hansen	<b>Falls if CA 2, 368, 384, 388, 389, ECON 29, 39, 391 or ENVI 12 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	390	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 368, 384, 388, 389, ECON 29, 39, 391, ENVI 12 or 386 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	387	Canfin	<b>Falls if CA 2, 368, 384, 388, 389, ECON 29, 39, 391, ENVI 12, 386 or 390 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1	385	Mandl	<b>Falls if CA 2, 368, 384, 388, 389, ECON 29, 39, 391, ENVI 12, 386, 390 or 387 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b – point i Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 1 a (new)	ENVI 13		<b>Fall if CA 2 or 368 adopted</b> <b>Vote together</b> <i>(ENVI 14 deletion)</i> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article	ENVI 14				

29a – paragraph 3 – subparagraph 4a					
Article 2 – paragraph 1 – point 4 – point b – point i a (new) Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 2	40	Warborn	<b>Falls if CA 2 or 368 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 5	392	Bocheński, Złotowski	<b>Falls if CA 2 or 368 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 5	393	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 368 or 392 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 5	394	Canfin	<b>Falls if CA 2, 368, 392 or 393 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 5	395	Peter-Hansen	<b>Falls if CA 2, 368 or 392 adopted</b>		
	41	Warborn			



Article 2 – paragraph 1 – point 4 – point b – point ii Directive 2013/34/EU – Article 29a – paragraph 3 – subparagraph 5 a (new)	396	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Fall if CA 2 or 368 adopted</b> <b>Identical</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b a (new) Directive 2013/34/EU – Article 29a – paragraph 8 – subparagraph 1	ECON 30		<b>Falls if CA 2 or 368 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b a (new) Directive 2013/34/EU – Article 29a – paragraph 8	397	Canfin	<b>Falls if CA 2, 368 or ECON 30 adopted</b> <i>Covered by CAs</i>		
Article 2 – paragraph 1 – point 4 – point b a (new) Directive 2013/34/EU – Article 29a – paragraph 9	398	Mantovani	<b>Falls if CA 2 or 368 adopted</b>		
Article 2 – paragraph 1 – point 4 – point b a (new) Directive 2013/34/EU – Article 29a – paragraph 9	ENVI 15		<b>Falls if CA 2, 368 or 398 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 4 – point b	42	Warborn	<b>Fall if CA 2, 368, 398 or ENVI 15 adopted</b>		
	399	Mantovani			

a (new) Directive 2013/34/EU – Article 29a – paragraph 9	400	Canfin	<b>Identical</b> <i>Covered by CA 2</i>		
	ECON 31				
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa	403	Bocheński, Złotowski	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i> <i>Covered by CA 2</i>		
	404	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			
	ECON 32				
	ENVI 16				
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – title	405	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2 or 403 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – title	406	Canfin	<b>Falls if CA 2, 403 or 405 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – title	407	Peter-Hansen	<b>Falls if CA 2, 403, 405 or 406 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 1	408	Peter-Hansen	<b>Falls if CA 2 or 403 adopted</b> <i>Deletion</i>		

Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 1	410	Bocheński, Złotowski	<b>Falls if CA 2, 403 or 408 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 1	409	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2, 403, 408 or 410 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 1	43	Warborn	<b>Falls if CA 2, 403, 408, 410 or 409 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 1	411	Canfin	<b>Falls if CA 2, 403, 408, 410, 409 or 43 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 2	412	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 2 or 403 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 2	413	Peter-Hansen	<b>Falls if CA 2, 403 or 412 adopted</b>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 3	414	Peter-Hansen	<b>Fall if CA 2 or 403 adopted</b> <b>Identical</b> <i>Deletion</i>		
	415	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 3 – subparagraph 2	416	Canfin	<b>Falls if CA 2, 403 or 414 adopted</b>		

Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 4	417	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 2 or 403 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 5 Directive 2013/34/EU – Article 29aa – paragraph 5	418	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 2 or 403 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 6 – introductory part Directive 2013/34/EU – Article 29b – paragraphs 4 – last sentence	420	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 6 Directive 2013/34/EU – Article 29b	419	Bocheński, Złotowski	<b>Falls if CA 2 or 420 adopted</b>		
Article 2 – paragraph 1 – point 6 Directive 2013/34/EU – Article 29b – paragraphs 1 and 4	422	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Fall if CA 2, 420 or 419 adopted</b> <b>Identical</b> <i>Deletion</i>		
	423	Peter-Hansen			
Article 2 – paragraph 1 – point 6 – point -a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 1	ECON 33		<b>Falls if CA 2, 420, 419 or 422 adopted</b>		

Article 2 – paragraph 1 – point 6 – point -a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 1	ENVI 17		<b>Falls if CA 2, 420, 419 or 422 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point -a a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 2 a (new)	ENVI 18		<b>Falls if CA 2, 420, 419 or 422 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point -a b (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 2 b (new)	ENVI 19		<b>Falls if CA 2, 420, 419 or 422 adopted</b>		
Article 2 – paragraph 1 – point 6 – point a Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraphs 3 and 4	425	Saeidi, Furore	<b>Falls if CA 2, 420, 419 or 422 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 6 – point a Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraphs 3 and 4	426	Canfin	<b>Falls if CA 2, 420, 419, 422 or 425 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraphs 3	427	Voss, Kanev	<b>Falls if CA 2, 420, 419, 422, 425 or 426 adopted</b>		

Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 4	428	Voss, Kanev	<b>Falls if CA 2, 420, 419, 422, 425 or 426 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraphs 7 and 8	ECON 34		<b>Falls if CA 2, 420, 419 or 422 adopted</b>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 7a (new)	429	Abadía Jover, Vázquez Lázara	<b>Falls if CA 2, 420, 419, 422 or ENVI 19 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a b (new) Directive 2013/34/EU – Article 29b – paragraph 1 – subparagraph 8 a(new)	ECON 35		<b>Falls if CA 2, ENVI 19, 420, 419, 422, 426 or 428 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	424	Vázquez Lázara, Abadía Jover	<b>Falls if CA 2, 420 or 419 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article	430	Peter-Hansen	<b>Falls if CA 2, 420, 419 or 424 adopted</b> <i>Covered by CA 2</i>		

29b – paragraph 2 – subparagraph 1					
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	431	Mantovani	<b>Falls if CA 2, 420, 419, 424 or 430 adopted</b>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	432	Radev	<b>Falls if CA 2, 420, 419, 424, 430 or 431 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a c (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	ECON 36		<b>Falls if CA 2, 420, 419, 424, 430, 431 or 432 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	ENVI 20		<b>Falls if CA 2, 420, 419, 424, 430, 431, 432 or ECON 36 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 - point - a (new) Directive 2013/34 – Article 29b – paragraph 2 – subparagraph 1	421	Mantovani	<b>Falls if CA 2, 420, 419, 424, 430, 431, 432, ECON 36 or ENVI 20 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 1	44	Warborn	<b>Falls if CA 2, 420, 419, 424, 430, 431, 432, ECON 36, ENVI 20 or 421 adopted</b> <i>Covered by CA 2</i>		

Article 2 – paragraph 1 – point 6 – point a d (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 2 a (new)	ECON 37		<b>Falls if CA 2, 420 or 419 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a b (new) Directive 2013/34/EU – Article 29b – paragraph 2 – subparagraph 3 (new)	433	Mantovani	<b>Falls if CA 2, 420 or 419 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 3 – subparagraph 7 a (new)	401	Abadía Jover, Vázquez Lázara	<b>Falls if CA 2, 420, 419, 426, 428 or ECON 35 B adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point a a (new) Directive 2013/34/EU – Article 29b – paragraph 3 b (new)	439	Mantovani	<b>Falls if CA 2, 420 or 419 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1 – last sentence	ECON 38		<b>Falls if CA 2, 420, 419 or 422 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1 – last sentence	436	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2, 420, 419, 422 or ECON 38 adopted</b>		



Article 2 – paragraph 1 – point 6 – point b – introductory part Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1	434	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 2, 420, 419, 422, ECON 38 or 436 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1	45	Warborn	<b>Falls if CA 2, 420, 419, 422, ECON 38, 436 or 434 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1 – last sentence	ENVI 21		<b>Falls if CA 2, 420, 419, 422, ECON 38, 436, 434 or 45 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – first subparagraph – last sentence	435	Peter-Hansen	<b>Falls if CA 2, 420, 419, 422, ECON 38, 436, 434, 45 or ENVI 21 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b Directive 2013/34/EU – Article 29b – paragraph 4 – subparagraph 1 – last sentence	437	Canfin	<b>Falls if CA 2, 420, 419, 422, ECON 38, 436, 434, 45, ENVI 21 or 435 adopted</b>		

Article 2 – paragraph 1 – point 6 - point b a (new) Directive 2013/34/EU – Article 29b – paragraph 5	402	Mantovani	<b>Falls if CA 2, 420 or 419 adopted</b>		
Article 2 – paragraph 1 – point 6 – point b a (new) Directive 2013/34/EU – Article 29b – paragraph 5 – point a	ECON 39		<b>Falls if CA 2, 420, 419 or 402 adopted</b>		
Article 2 – paragraph 1 – point 6 a (new) Directive 2013/34/EU – Article 29ba (new)	438	Canfin	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 7 Directive 2013/34/EU – Article 29c	440	Saeidi, Furore	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 7 Directive 2013/34/EU – Article 29c	441	Peter-Hansen	<b>Falls if CA 2 or 440 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca	442	Saeidi, Furore	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i>		
	443	Bocheński, Złotowski			
	444	Peter-Hansen			
	445	Piera, Rechagneux, Diepeveen			
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – title	446	Saeidi, Furore	<b>Falls if CA 2 or 442 adopted</b> <i>Deletion</i>		

Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca	447	Bocheński, Złotowski	<b>Falls if CA 2, 442 or 446 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 1	448	Saeidi, Furore	<b>Falls if CA 2 or 442 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 1	450	Bocheński, Złotowski	<b>Falls if CA 2, 442 or 448 adopted</b>		
Article 2 – paragraph 1 – point 8 Article 2013/34/EU – Article 29ca – paragraph 1	46	Warborn	<b>Falls if CA 2, 442, 448 or 450 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/UE – Article 29ca – paragraph 1	449	Mantovani	<b>Falls if CA 2, 450 or 46 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 1	451	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 442 or 448 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 1	ENVI 22		<b>Falls if CA 2, 442 or 448 adopted</b>		
Article 2 – paragraph 1 – point 8	452	Wolters, Repasi, Ridel, Mendes,	<b>Falls if CA 2 or 442 adopted</b>		

Directive 2013/34/EU – Article 29ca – paragraph 1a		Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner, Lalucq			
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	453	Saeidi, Furore	<b>Falls if CA 2 or 442 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	457	Bocheński, Złotowski	<b>Falls if CA 2 or 442 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	454	Voss, Kanev	<b>Falls if CA 2, 442 or 453 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	455	Canfin	<b>Falls if CA 2, 442, 453 or 454 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	ENVI 23		<b>Falls if CA 2, 442, 453, 457, 454 or 455 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	ECON 40		<b>Falls if CA 2, 442, 453, 457, 454, 455 or ENVI 23 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive	456	Zarzalejos, Lexmann	<b>Falls if CA 2, 442 or 453 adopted</b>		

2013/34/EU – Article 29ca – paragraph 2					
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2	458	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner, Lalucq	<b>Falls if CA 2, 442 or 453 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2a (new)	459	Kelleher, Løkkegaard	<b>Falls if CA 2 or 442 adopted</b>		
Article 2 – paragraph 1 – point 8 Directive 2013/34/EU – Article 29ca – paragraph 2a (new)	460	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2 or 442 adopted</b>		
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – title	461	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 1	462	Mantovani	<b>Fall if CA 2 adopted Identical</b>		
	463	Voss			
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 1	464	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 9 Directive	466	Voss	<b>Falls if CA 2 adopted</b>		

2013/34/EU – Article 29d – paragraph 2					
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 2	465	Mantovani	<b>Falls if CA 2 or 466 adopted</b>		
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 2	467	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 2a	468	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner, Lalucq	<b>Falls if CA 2 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 9 Directive 2013/34/EU – Article 29d – paragraph 2a	469	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 10 Directive 2013/34/EU – Article 33 – paragraph 1 - subparagraph 1 – introductory part	470	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 10 Directive 2013/34/EU – Article 33 – paragraph 1 - subparagraph 1 - introductory part	471	Canfin	<b>Falls if CA 2 adopted</b>		

Article 2 – paragraph 1 – point 10 Directive 2013/34/EU – Article 33 – paragraph 1 – subparagraph 2	472	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Fall if CA 2 adopted</b> <b>Identical</b> <i>Deletion</i>		
	473	Peter-Hansen			
Article 2 – paragraph 1 – point 10 Directive 2013/34/EU – Article 33 – paragraph 1 – subparagraph 2	474	Bocheński, Złotowski	<b>Falls if CA 2 or 472 adopted</b>		
Article 2 – paragraph 1 – point 11 Directive 2013/34/EU – Article 34 – paragraphs 1 and 2a	475	Saeidi, Furore	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 11 Directive 2013/34/UE – Article 34 – paragraphs 1 and 2a	476	Bocheński, Złotowski	<b>Falls if CA 2 or 475 adopted</b>		
Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – Article 34 – paragraph 1 – subparagraph 2 – point (aa)	481	Bocheński, Złotowski	<b>Falls if CA 2, 475 or 476 adopted</b>		
Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – article 34 – paragraph 1 – subparagraph 2 – point (aa)	478	Mantovani	<b>Fall if CA 2, 475, 476 or 481 adopted</b> <b>Identical</b>		
	ECON 41				

Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – Article 34 – Paragraph 1 – subparagraph 2 – point (aa)	479	Canfin	<b>Falls if CA 2, 475, 476, 481 or 478 adopted</b>		
Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – Article 34 – paragraph 1 – second subparagraph – point (aa)	477	Peter-Hansen	<b>Falls if CA 2, 475, 476, 481, 478 or 479 adopted</b>		
Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – Article 34 – paragraph 1 – subparagraph 2 – point (aa)	480	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2, 475, 476, 481, 478, 479 or 477 adopted</b>		
Article 2 – paragraph 1 – point 11 – point a Directive 2013/34/EU – Article 34 – paragraph 1 – subparagraph 2 – point aa	ENVI 24		<b>Falls if CA 2, 475, 476 or 478 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 - paragraph 2a	482	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 2, 475 or 476 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	485	Bocheński, Złotowski	<b>Falls if CA 2, 475, 476 or 482 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive	ECON 42		<b>Falls if CA 2, 475, 476, 482 or 485 adopted</b>		



2013/34/EU – Article 34 – paragraph 2a					
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	47	Warborn	<b>Falls if CA 2, 475, 476, 482, 485 or ECON 42 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	ENVI 25		<b>Falls if CA 2, 475, 476, 482, 485, ECON 42 or 47 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	486	Canfin	<b>Falls if CA 2, 475, 476, 482, 485, ECON 42, 47 or ENVI 25 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	487	Peter-Hansen	<b>Falls if CA 2, 475, 476, 482, 485, ECON 42, 47, ENVI 25 or 486 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	484	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2, 475, 476, 482, 485, ECON 42, 47, ENVI 25 or 486 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b Directive 2013/34/EU – Article 34 – paragraph 2a	483	Mantovani	<b>Falls if CA 2, 475, 476, 482, ECON 42, 47, ENVI 25, 486 or 484 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b a (new) Directive 2013/34/EU – Article	488	Canfin	<b>Falls if CA 2 adopted</b> <i>Covered by CA 2</i>		

34 – paragraph 2b (new)					
Article 2 – paragraph 1 – point 11 – point b a (new) Directive 2013/34/EU – Article 34 – paragraph 2b (new)	489	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2 or 475 adopted</b>	+	
Article 2 – paragraph 1 – point 11 – point b a (new) Directive 2013/34/EU – Article 34 – paragraph 3	490	Peter-Hansen	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b b (new) Directive 2013/34/EU – Article 34 – paragraph 4 – subparagraph 1 – introductory part	491	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b c (new) Directive 2013/34/EU – Article 34 – paragraph 6	492	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 11 – point b b (new) Directive 2013/34/EU – Article	493	Canfin	<b>Falls if CA 2 adopted</b>		

34 – paragraph 6 a (new)					
Article 2 – paragraph 1 – point 12 Directive 2013/34/EU – Article 40a – paragraph 1 – second, fourth and fifth subparagraph	494	Peter-Hansen	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 12 – introductory part Directive 2013/34/EU – Article 40a – paragraph 1 – second, fourth and fifth subparagraph	495	Bocheński, Złotowski	<b>Falls if CA 2 or 494 adopted</b>		
Article 2 – paragraph 1 – point 12 – point - a (new) Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 1	496	Canfin	<b>Falls if CA 2, 494 or 495 adopted</b>		
Article 2 – paragraph 1 – point 12 – point - a (new) Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 1	ECON 43		<b>Falls if CA 2, 494, 495 or 496 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	497	Saeidi, Furore	<b>Falls if CA 2, 494 or 495 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	499	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz,	<b>Falls if CA 2, 494, 495 or 497 adopted</b>		

		McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	498	Bocheński, Złotowski	<b>Falls if CA 2, 494, 495, 497 or 499 adopted</b>		
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	ECON 44		<b>Falls if CA 2, 494, 495, 497, 499 or 498 adopted</b>		
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	48	Warborn	<b>Fall if CA 2, 494, 495, 497, 499, 498 or ECON 44 adopted Identical <i>Covered by CA 2</i></b>		
	500	Abadía Jover, Vázquez Lázara			
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	ENVI 26		<b>Falls if CA 2, 494, 495, 497, 499, 498, ECON 44 or 48 adopted</b>		
Article 2 – paragraph 1 – point 12 – point a Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 2	501	Canfin	<b>Falls if CA 2, 494, 495, 497, 499, 498, ECON 44, 48 or ENVI 26 adopted</b>		
Article 2 – paragraph 1 – point 12 – point a a (new) Directive	502	Canfin	<b>Falls if CA 2, 494 or 495 adopted</b>		

2013/34/EU – Article 40a – paragraph 1 – subparagraph 3					
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraphs 4 and 5	503	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 2, 494 or 495 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraphs 4 and 5	49	Warborn	<b>Falls if CA 2, 494, 495 or 503 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 4	504	Bocheński, Złotowski	<b>Falls if CA 2, 494, 495 or 503 adopted</b>		
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 5	505	Saeidi, Furore	<b>Falls if CA 2, 494 or 495 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 5	507	Bocheński, Złotowski	<b>Falls if CA 2, 494, 495, 503 or 505 adopted</b>		
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article	508	Piera, Rechagneux, Diepeveen	<b>Falls if CA 2, 494, 495, 505 or 507 adopted</b>		

40a, paragraph 1 – subparagraph 5					
Article 2 – paragraph 1 – point 12 – point b Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 5	506	Canfin	<b>Falls if CA 2, 494, 495, 503, 505, 507 or 508 adopted</b>		
Article 2 – paragraph 1 – point 12 – point b a (new) Directive 2013/34/EU – Article 40a – paragraph 1 – subparagraph 6 a (new)	ECON 45		<b>Falls if CA 2, 494 or 495 adopted</b>		
Article 2 – paragraph 1 – point 12 a (new) Directive 2013/34/EU – Article 40a — paragraph 2 and 4	509	Canfin	<b>Falls if CA 2, 494 or 495 adopted</b>		
Article 2 – paragraph 1 – point 12 a (new) Directive 2013/34/EU – Article 40b	510	Bocheński, Złotowski	<b>Fall if CA 2 adopted Identical</b>		
	511	Canfin			
Article 2 – paragraph 1 – point 12 a (new) Directive 2013/34/EU – Article 40b – paragraph 1 a (new)	ECON 46		<b>Falls if CA 2 or 510 adopted</b>		
Article 2 – paragraph 1 – point 12 b (new) Directive 2013/34/EU – Article 40c	512	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 12 c (new) Directive 2013/34/EU – Article 40d	513	Bocheński, Złotowski	<b>Falls if CA 2 adopted</b>		

Article 2 – paragraph 1 – point 13 – point - a (new) Directive 2013/34/EU – Article 49 – paragraph 2	514	Peter-Hansen	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point - -aa (new) Directive 2013/34/EU – Article 49 – paragraph 3	515	Peter-Hansen	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point - -a (new) Directive 2013/34/UE – Article 49 – paragraph 3b	516	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point - a (new) Directive 2013/34/EU – Article 49 – paragraph 3b – subparagraph 1	ECON 47		<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point - a a (new) Directive 2013/34/EU – Article 49 – paragraph 3b – subparagraphs 2 and 3	ECON 48		<b>Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point - a b (new) Directive 2013/34/EU – Article 49 – paragraph 3b –	ECON 49		<b>Falls if CA 2 adopted</b>		

subparagraphs 5 and 6					
Article 2 – paragraph 1 – point 13 Directive 2013/34/EU – Article 49 – paragraphs 3c to 3e	517	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 2 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraphs 3c to 3e	518	Peter-Hansen	<b>Falls if CA 2 or 517 adopted</b> <i>Deletion</i>		
Article 2 – paragraph 1 – point 13 – point a – introductory part Directive 2013/34/EU – Article 49 – paragraphs 3c to 3e	519	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 2, 517 or 518 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3c	520	Canfin	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3c	521	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3c	ECON 50		<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or</b>		



			<b>519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3c	ENVI 27		<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3d	522	Canfin	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3d	523	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3d	ECON 51		<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3d	ENVI 28		<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b> <i>Covered by CA 2</i>		
Article 2 – paragraph 1 – point 13 – point a Directive 2013/34/EU – Article 49 – paragraph 3e	525	Canfin	<b>No vote</b> <b>Subject to necessary technical adjustments</b> <b>Falls if CA 2, 517, 518 or 519 adopted</b>		
Article 2 – paragraph 1 – point 13 – point a Directive	524	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek,	<b>Fall if CA 2, 517, 518 or 519 adopted</b> <b>Identical</b>		

2013/34/EU – Article 49 – paragraph 3e		Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<i>Deletion Covered by CA 2</i>		
	ECON 52				
	ENVI 29				
Article 2 – paragraph 1 – point 13 – point b Directive 2013/34/EU – Article 49 – paragraph 5	526	Canfin	<b>No vote Subject to necessary technical adjustments Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point b Directive 2013/34/EU – Article 49 – paragraph 5	527	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>No vote Subject to necessary technical adjustments Falls if CA 2 adopted Covered by CA 2</b>		
Article 2 – paragraph 1 – point 13 – point b Directive 2013/34/EU – Article 49 – paragraph 5	528	Saeidi, Furore	<b>No vote Subject to necessary technical adjustments Falls if CA 2 adopted</b>		
Article 2 – paragraph 1 – point 13 – point b Directive 2013/34/EU – Article 49 – paragraph 5	ECON 53		<b>No vote Subject to necessary technical adjustments Falls if CA 2 adopted Covered by CA 2</b>		
Article 2 – paragraph 1 – point 13 – point b Directive 2013/34/EU – Article 49 – paragraph 5	ENVI 30		<b>No vote Subject to necessary technical adjustments Falls if CA 2 adopted</b>		

Directive (EU) 2022/2464	<b>CA 3</b>	Rapporteur	<p><b>If adopted ALT CA 3, and AMs 529, 530, 533, 535, 538, 537, ECON 54, 50, 536, ENVI 31, 539, 540, 543, 545, ECON 55, 51, 542, ENVI 32, 546, 547, ECON 56, ECON 57, 549, 550, 551, 552, 554, ECON 58, 52, 553, ENVI 33, 555, 556, 558, 562, ECON 59, 53, 559, ENVI 34, 560, 563, 564 and 565 fall</b></p> <p>► <i>If adopted, go to CA 4</i></p>	<b>RCV</b>  +	
	<b>ALT CA 3</b>	ECR, PfE and ESN	<p><b>Falls if CA 3 adopted</b></p> <p><b>If adopted, the same individual AMs falling under CA 3 fall</b></p> <p>► <i>If adopted, go to CA 4</i></p>	<b>RCV</b>  –	
Article 3 Directive (EU) 2022/2464 – Article 5 – paragraph 2	529	Peter-Hansen	<b>Falls if CA 3 adopted</b> <i>Deletion</i>		
Article 3 - title Directive 2022/2464/EU – Title	530	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Fall if CA 3 or 529 adopted</b> <b>Vote together</b> <i>(531, 532 identical)</i>		
Article 3 – introductory part Directive 2022/2464/EU – Title	531	Piera, Rechagneux, Diepeveen, Schaller-Baross			
	532	Bocheński, Złotowski			
Article 3 – paragraph 1 – point 1 Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1	533	Saeidi, Furore	<b>Fall if CA 3, 529 or 530 adopted</b> <b>Identical</b> <i>Deletion</i>		
	534	Saeidi, Furore			

Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	535	Bocheński, Złotowski	<b>Falls if CA 3, 529, 530 or 533 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	538	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 3, 529, 530, 533 or 535 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	537	Radev	<b>Falls if CA 3, 529, 530, 533, 535 or 538 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	ECON 54		<b>Falls if CA 3, 529, 530, 533, 535, 538 or 537 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU)	50	Warborn	<b>Falls if CA 3, 529, 530, 533, 535, 538, 537 or ECON 54 adopted</b>		

2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b - point i					
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b - point i	536	Abadía Jover, Vázquez Lázara	<b>Falls if CA 3, 533, 535, 538, 537, ECON 54 or 50 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	ENVI 31		<b>Falls if CA 3, 529, 530, 533, 535, 538, 537, ECON 54, 50 or 536 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	539	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 3, 529, 530, 533, 535, 538, 537, ECON 54, 50, 536 or ENVI 31 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	540	Canfin	<b>Fall if CA 3, 529, 530, 533, 535, 538, 537, ECON 54, 50, 536, ENVI 31 or 539 adopted Identical</b>		
	541	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article	543	Bocheński, Złotowski	<b>Falls if CA 3, 529, 530 or 533 adopted</b>		

5 – paragraph 2 – subparagraph 1 – point b – point ii					
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	545	Radev	<b>Falls if CA 3, 529, 530, 533 or 543 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	ECON 55		<b>Falls if CA 3, 529, 530, 533, 543 or 545 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	51	Warborn	<b>Falls if CA 3, 529, 530, 533, 543, 545 or ECON 55 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	542	Vázquez Lázara, Abadía Jover	<b>Fall if CA 3, 529, 530, 533, 543, 545, ECON 55 or 51 adopted Identical</b>		
	544	Winzig, Mandl			
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	ENVI 32		<b>Falls if CA 3, 529, 530, 533, 543, 545, ECON 55, 51 or 542 adopted</b>		

Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	546	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 3, 529, 530, 533, 543, 545, ECON 55, 51, 542 or ENVI 32 adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii	547	Canfin	<b>Fall if CA 3, 529, 530, 533, 543, 545, ECON 55, 51, 542, ENVI 32 or 546 adopted Identical</b>		
	548	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Article 3 – paragraph 1 – point 1 a (new) Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 a (new)	ECON 56		<b>Falls if CA 3, 529, 530, 51, 542, ENVI 32, 546 or 547 adopted</b>		
Article 3 – paragraph 1 – point 1 a (new) Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 b (new)	ECON 57		<b>Falls if CA 3, 529 or 530 adopted or ECON 56 NOT adopted</b>		
Article 3 – paragraph 1 – point 1 – point b – point ii a (new) Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point ii a (new)	549	Vázquez Lázara, Abadía Jover	<b>Falls if CA 3, 529, 530, 533, ENVI 32, 546, 547 or ECON 56 adopted</b>		

Article 3 – paragraph 1 – point 1 – point c Directive (EU) 2022/2464 – Article 5 – paragraph 2 – first subparagraph – point c	550	Saeidi, Furore	<b>Falls if CA 3, 529 or 530 adopted</b> <i>Deletion</i>		
Article 3 – paragraph 1 – point 1 – point c Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point c	551	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 3, 529 or 530 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 1 – point b – point i	552	Bocheński, Złotowski	<b>Falls if CA 3, 529 or 530 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	554	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 3, 529, 530 or 552 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i	ECON 58		<b>Falls if CA 3, 529, 530, 552 or 554 adopted</b>		



Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i					
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	52	Warborn	<b>Falls if CA 3, 529, 530, 552, 554 or ECON 58 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – subpoint i	553	Abadía Jover, Vázquez Lázara	<b>Falls if CA 3, 529, 530, 552, 554, ECON 58 or 52 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	ENVI 33		<b>Falls if CA 3, 529, 530, 552, 554, ECON 58, 52 or 553 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	555	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 3, 529, 530, 552, 554, ECON 58, 52, 553 or ENVI 33 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point i Directive (EU) 2022/2464 – Article 5 – paragraph 2 –	556	Canfin	<b>Fall if CA 3, 529, 530, 552, 554, ECON 58, 52, 553, ENVI 33 or 555 adopted Identical</b>		
5 – paragraph 2 –	557	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda,			

subparagraph 3 – point b – point i		Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point ii	558	Bocheński, Złotowski	<b>Falls if CA 3, 529 or 530 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	562	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 3, 529, 530 or 558 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point ii	ECON 59		<b>Falls if CA 3, 529, 530, 558 or 562 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point ii	53	Warborn	<b>Falls if CA 3, 529, 530, 558, 562 or ECON 59 adopted</b>		

Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – subpoint ii	559	Abadía Jover, Vázquez Lázara	<b>Falls if CA 3, 529, 530, 558, 562, ECON 59 or 53 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point ii	ENVI 34		<b>Falls if CA 3, 529, 530, 558, 562, ECON 59, 53 or 559 adopted</b>		
Article 3 – paragraph 1 – point 2 – point b – point ii Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point i	560	Canfin	<b>Fall if CA 3, 529, 530, 558, 562, ECON 59, 53, 559 or ENVI 34 adopted Identical</b>		
	561	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Article 3 – paragraph 1 – point 2 – point b – point ii a (new) Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point b – point ii a (new)	563	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 3, 529 or 530 adopted</b>		

Article 3 – paragraph 1 – point 2 – point b – point ii a (new) Directive (EU) 2022/2464 – Article 5 – paragraph 2 – subparagraph 3 – point c	564	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 3, 529 or 530 adopted</b>		
Article 3 – paragraph 1 b (new) Directive (EU) 2022/2464 – Article 5 - paragraph 3 a (new)	565	Mantovani	<b>Falls if CA 3, 529 or 530 adopted</b>		
Directive (EU) 2024/1760	<b>CA 4</b>	Rapporteur	<b>If adopted ALT CA 4, and AMs 198, 567, 572, 571, 573, 54, 577, 578, ENVI 35, 582, 579, 581, 583, 586, 584, ENVI 36, ECON 61, 55, 587, 585, 588, ECON 62, ENVI 37, 56, 589, 590, ECON 63, 592, 591, 593, ECON 64, 597, 598, 596, 594, 599, 600, 601, 602, AFET 6, 603, 595, 604, 606, 605, 607, ENVI 38, 608, 609, 610, 611, 613, 57, 614, 615, 616, 617, 618, 58, 622, 623, 624, 625, 626, 59, 60, 627, 628, 61, 632, 636, 637, ENVI 39, INTA 1, 633, INTA 2, 638, ENVI 40, 630, 629, 635, 639, ENVI 41, INTA 3, AFET 7, 640, 641, ENVI 42, 642,</b>	<b>RCV</b>  +	

			<p> <b>INTA 4, 643, 649, 651, 654, 655, 656, 62, 658, 657, 659, 660, 661, 664, 63, 667, 668, INTA 6, 669, 670, 64, 673, 674, ENVI 44, 675, 676, 677, INTA 7, ECON 66, ENVI 45, 678, 682, 65, 683, 684, 685, 686, ECON 67, ENVI 46, 687, 66, ENVI 47, 693, ENVI 48, ENVI 49, 681, 67, 694, 695, ECON 68, 696, ECON 69, 697, ECON 70, 698, 700, 701, 702, ECON 71, 703, INTA 8, 705, 706, 707, 708, 68, 709, INTA 9, 710, 69, 712, 713, 711, 714, 715, 716, 717, 718, 719, 721, 722, 723, 724, 725, ECON 72, 726, ECON 73, 727, 728, 729, 730, AFET 9, 70, 732, 733, 734, 735, 736, AFET 10, 71, 738, 739, 740, INTA 13, 741, 742, 743, 72, 745, 747, 746, 749, INTA 15, AFET 12, 73, 750, 748, 751, 752, AFET 13, 753, 755, 754, 756, 757, AFET 14, 758, 759, 760, 761, 74, 762, 763, 764, 765, 766, 767, 768, 769, 773, AFET 16, 774, 775, ECON 75, 776, 779, 777, AFET 17, 780, 781, 782, 785, 783, ENVI 51, 787, 788, 75, 791, ENVI 52, 790, 789, 792, 76, 77, 796, ENVI 53, 800, 801, 803, 802, ENVI 54, ENVI 55, 804, ENVI 56, 805, 78, 806, 807, 809, 79, 810, 811, 812, 813, 814, 80, 815, 819, 820, ECON 77, ENVI 57, 822,</b> </p>		
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	ALT CA 4	ECR, PfE and ESN	<p><b>Falls if CA 4 adopted</b></p> <p><b>If adopted, the same individual AMs falling under CA 4 fall</b></p> <p>► <i>If adopted, go to CA 5</i></p>	RCV —	
Article 4 – paragraph 1 – introductory part Directive (EU)2024/1760 –	567	Dahl	<p><b>Fall if CA 4 adopted</b></p> <p><b>Identical</b></p> <p><i>If adopted all Amendments to Directive (EU) 2024/1760 fall</i></p>		
	568	Bocheński, Złotowski			
	566	Piera, Rechagneux, Diepeveen,			

		Schaller-Baross, Stancanelli			
	569	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
	570	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Imart, Mertens, Walsmann			
Article 4 – paragraph 1 – point -1a (new) Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point a	572	Bocheński, Złotowski	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point -1 (new) Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point a	571	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 4, 567 or 572 adopted</b>		

Article 4 – paragraph 1 – point -1aa (new) Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point b	573	Bocheński, Złotowski	Falls if CA 4 or 567 adopted		
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	54	Warborn	Fall if CA 4 or 567 adopted		
	574	Radev			
	575	Voss, Niebler	Identical		
	576	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	Covered by CA 4		
	ECON 60				
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	577	Bocheński, Złotowski	Falls if CA 4, 567 or 54 adopted		
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	578	Winzig, Mandl	Falls if CA 4, 54, 567 or 577 adopted		
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	ENVI 35		Falls if CA 4, 567, 577 or 578 adopted Covered by CA 4		
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	582	Peter-Hansen	Falls if CA 4, 54, 567, 577, 578 or ENVI 35 adopted		
	579	Saeidi, Furore			



Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point c	580	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Glucksmann, Cepeda, Ceulemans, Assis, Benifei, Chahim, Regner	<b>Fall if CA 4, 54, 567, 577, 578, ENVI 35 or 582 adopted</b> <b>Identical</b>		
Article 4 – paragraph 1 – point 1 Directive (EU) 2024/1760 – Article 1 – paragraph 1 – point (c)	581	Canfin	<b>Falls if CA 4, 54, 567, 577, 578, ENVI 35, 582 or 579 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 1 – paragraph 3	583	Voss, Kanev, Niebler	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraph 1 - points (a) and (c)	586	Bocheński, Złotowski	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraph 1 – point a	584	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 4, 567 or 586 adopted</b>		

Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraph 1 – point a	ENVI 36		<b>Falls if CA 4, 567, 586 or 584 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraph 1 – point a	ECON 61		<b>Falls if CA 4, 567, 586, 584 or ENVI 36 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) – point a Directive (EU) 2024/1760 – Article 2 – paragraph 1 – point a	55	Warborn	<b>Falls if CA 4, 567, 586, 584, ENVI 36 or ECON 61 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraphs 1 and 2 – point a	587	Radev	<b>Falls if CA 4, 567, 586, 584, ENVI 36, ECON 61 or 55 adopted</b>		
Article 4 – paragraph 1 a (new) Directive (EU) 2024/1760 – Article 2 – paragraph 1 – point a	585	Radev	<b>Falls if CA 4, 586, 584, ENVI 36, ECON 61 or 55 adopted</b>		
Article 4 – paragraph 1 – point 1 b (new) Directive (EU) 2024/1760 – Article 2 – paragraph 2 – points (a) and (c)	588	Bocheński, Złotowski	<b>Falls if CA 4, 567 or 586 adopted</b>		
Article 4 – paragraph 1 – point 1 b (new) Directive (EU) 2024/1760 – Article 2 – paragraph 2 – point a	ECON 62		<b>Falls if CA 4, 567 or 588 adopted</b>		

Article 4 – paragraph 1 – point 1 b (new) Directive (EU) 2024/1760 – Article 2 – paragraph 2 – point a	ENVI 37		<b>Falls if CA 4, 567, 588 or ECON 62 adopted</b>		
Article 4 – paragraph 1 – point 1 a (new) – point b Directive (EU) 2024/1760 – Article 2 – paragraph 3 – subparagraph 1	56	Warborn	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 – introductory part Directive (EU) 2024/1760 – Article 3 – paragraph 1	589	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 – point a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point f	590	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 1 c (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point f	ECON 63		<b>Falls if CA 4, 567 or 590 adopted</b>		
Article 4 – paragraph 1 – point 2 – point a (new) Direttiva (EU) 2024/1760 – Article 3 – paragraph 1 – point g	592	Wawrykiewicz	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 - point a (new) Directive (EU) 2024/1760 – Article	591	Peter-Hansen	<b>Falls if CA 4, 567 or 592 adopted</b>		

3 – paragraph 1 – point g – point (iii) (new)					
Article 4 – paragraph 1 – point 2 – point a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point g – point iii (new)	593	Mantovani	<b>Falls if CA 4, 592 or 591 adopted</b>		
Article 4 – paragraph 1 – point 1 d (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point g – point ii a (new)	ECON 64		<b>Falls if CA 4, 567, 591 or 593 adopted</b>		
Article 4 – paragraph 1 – point 2 – point a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point g – point ii	597	Voss, Kanev	<b>Falls if CA 4, 567 or 592 adopted</b>		
Article 4 – paragraph 1 – point 2 – point a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point 1	598	Mantovani	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	596	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4 or 567 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 2 a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	594	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 4 or 596 adopted</b>		

Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	599	Peter-Hansen	<b>Falls if CA 4, 567, 596 or 594 adopted</b>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	600	Saeidi, Furore	<b>Falls if CA 4, 567, 596, 594 or 599 adopted</b>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	601	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Glucksmann, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 4, 567, 596, 594, 599 or 600 adopted</b>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	602	Vázquez Lázara, Abadía Jover	<b>Falls if CA 4, 567, 596, 594, 599, 600 or 601 adopted</b>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point (n)	AFET 6		<b>Falls if CA 4, 567, 596, 594, 599, 600, 601 or 602 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 2 Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point n	603	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister,	<b>Falls if CA 4, 567, 596, 594, 599, 600, 601 or AFET 6 adopted</b>		

		Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Article 4 – paragraph 1 – point 2 a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point o	595	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 b (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point p	604	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 a (new) Directive (EU)	606	Zarzalejos, Lexmann	<b>Falls if CA 4 or 567 adopted</b>		

2024/1760 – Article 3 – paragraph 1 – point u a					
Article 4 – paragraph 1 – point 2 a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point u b	605	Voss, Kanev	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point u b	607	Zarzalejos, Lexmann	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 2 a (new) Directive (EU) 2024/1760 – Article 3 – paragraph 1 – point v a (new)	ENVI 38		<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4	608	Bocheński, Złotowski	<b>Falls if CA 4 or 567 adopted</b> <i>Deletion</i> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 3 – introductory part Directive (EU) 2024/1760 – Article 4	609	Peter-Hansen	<b>Falls if CA 4, 567 or 608 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – title	610	Peter-Hansen	<b>Falls if CA 4, 567, 608 or 609 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	611	Peter-Hansen	<b>Fall if CA 4, 567, 608 or 609 adopted</b> <b>Identical</b> <i>Deletion</i>		
	612	Mandl			

Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	613	Winzig, Mandl	<b>Falls if CA 4, 567, 608, 609 or 611 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	57	Warborn	<b>Falls if CA 4, 567, 608, 609, 611 or 613 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	614	Mandl	<b>Falls if CA 4, 567, 608, 609, 611, 613 or 57 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	615	Saeidi, Furore	<b>Falls if CA 4, 567, 608, 609, 611, 613, 57 or 614 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	616	Voss, Kanev, Niebler	<b>Falls if CA 4, 567, 608, 609, 611, 613, 57, 614 or 615 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	617	Bocheński, Złotowski	<b>Falls if CA 4, 567, 608, 609, 611, 613, 57 or 614 adopted</b>		
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 1	618	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 567, 608, 609, 611, 613, 57, 614, 615 or 616 adopted</b>		
	58	Warborn			



Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 2	619	Winzig, Mandl, Niebler	<b>Fall if CA 4, 567, 608 or 609 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	620	Peter-Hansen			
	621	Voss, Kanev, Niebler			
Article 4 – paragraph 1 – point 3 Directive (EU) 2024/1760 – Article 4 – paragraph 2	622	Bocheński, Złotowski	<b>Falls if CA 4, 567, 608, 609 or 58 adopted</b>		
Article 4 – paragraph 1 – point 3 a (new) Directive (EU) 2024/1760 – Article 5	623	Bocheński, Złotowski	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 3 a (new) Directive (EU) 2024/1760 – Article 5 – paragraph 1 a (new)	624	Mantovani	<b>Falls if CA 4, 567 or 623 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 3 a (new) Directive (EU) 2024/1760 – Article 5 – paragraph 2	625	Mantovani	<b>Falls if CA 4, 567 or 623 adopted</b>		
Article 4 – paragraph 1 – point 3 c (new) Directive (EU) 2024/1760 – Article 5 – paragraph 2 a (new)	626	Mantovani	<b>Falls if CA 4, 567 or 623 adopted</b>		
Article 4 – paragraph 1 – point 3 a (new) – point a Directive (EU) 2024/1760 – Article 6 – paragraph 1	59	Warborn	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 3 a (new) – point b Directive (EU)	60	Warborn	<b>Falls if CA 4 or 567 adopted</b>		

2024/1760 – Article 6 – paragraph 3					
Article 4 – paragraph 1 – point 4 – point -a(new) Directive (EU) 2024/1760 – Article 8 – paragraph 1	627	Mandl	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 4 – point -a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 1	628	Winzig, Mandl	<b>Falls if CA 4, 567 or 627 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2	61	Warborn	<b>Falls if CA 4 or 567 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2	632	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 61 or 567 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2	636	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl,	<b>Falls if CA 4, 61, 567 or 632 adopted</b> <i>Covered by CA 4</i>		

		Imart, Mertens, Walsmann			
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2	637	Voss, Kanev	<b>Falls if CA 4, 61, 567, 632 or 636 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point -a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – introductory part	ENVI 39		<b>Falls if CA 4, 61, 567, 632, 636 or 637 adopted</b>		
Article 4 – paragraph 1 – point 4 – point -a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – introductory part	INTA 1		<b>Falls if CA 4, 61, 567, 632, 636, 637 or ENVI 39 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point a	633	Canfin	<b>Falls if CA 4, 61, 567, 632, 636 or 637 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point -a a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point a	INTA 2		<b>Falls if CA 4, 61, 567, 632, 636, 637 or 633 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point -a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point a	638	Mandl	<b>Falls if CA 4, 61, 567, 632, 636, 637, 633 or INTA 2 adopted</b>		

Article 4 – paragraph 1 – point 4 – point -a a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point a	ENVI 40		<b>Falls if CA 4, 61, 567,632, 636, 637, 633, INTA 2 or 638 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	630	Saeidi, Furore	<b>Fall if CA 4, 61, 567,632, 636 or 637 adopted</b> <b>Identical</b> <i>Deletion</i>		
	631	Peter-Hansen			
Article 4 – paragraph 1 – point 4 – point a – introductory part Directive (EU) 2024/1760 – Article 8 – paragraph 2	629	Voss, Kanev	<b>Fall if CA 4, 61, 567,632, 636, 637 or 630 adopted</b> <b>Identical</b>		
	634	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann			
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	635	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 61, 567,632, 636, 637 or 630 adopted</b> <i>Deletion</i>		

Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	639	Canfin	<b>Falls if CA 4, 61, 567,632, 636, 637, 630 or 635 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	ENVI 41		<b>Falls if CA 4, 61, 567,632, 636, 637, 630 or 635 adopted or ENVI 40 NOT adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	INTA 3		<b>Falls if CA 4, 61, 567,632, 636, 637, 630, 635 or ENVI 41 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	AFET 7		<b>Falls if CA 4, 61, 567,632, 636, 637, 630, 635 or INTA 3 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	640	Winzig, Mandl	<b>Falls if CA 4, 61, 567,632, 636, 637, 630, 635, 639, ENVI 41, INTA 3 or AFET 7 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b	641	Saeidi, Furore	<b>Falls if CA 4, 61, 567,632, 636, 637, 630, 635, 639, ENVI 41, INTA 3 or AFET 7 adopted</b>		
Article 4 – paragraph 1 – point 4 – point a Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point b a (new)	ENVI 42		<b>Falls if CA 4, 61, 567,632, 636, 637, 638, 630, 635, 639, INTA 3, AFET 7 or 640 adopted</b>		

Article 4 – paragraph 1 – point 4 – point a a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – point c (new)	642	Canfin	<b>Falls if CA 4, 567 adopted or 639 NOT adopted</b>		
Article 4 – paragraph 1 – point 4 – point a a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2 – subparagraph 1 a (new)	INTA 4		<b>Falls if CA 4, 567 adopted or INTA 3 NOT adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a	643	Winzig, Mandl	<b>Fall if CA 4 or 567 adopted Identical Deletion</b>		
	644	Peter-Hansen			
	645	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
	646	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
	647	Canfin			
	648	Vázquez Lázara, Abadía Jover			
	INTA 5				
	AFET 8				

	ENVI 43				
	ECON 65				
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a	649	Voss, Kanev	<b>Fall if CA 4, 567 or 643 adopted</b> <i>Identical Deletion</i>		
	650	Canfin			
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – point 1	651	Saeidi, Furore	<b>Fall if CA 4, 567, 643 or 649 adopted</b> <i>Identical Deletion</i>		
	652	Wawrykiewicz			
	653	Canfin			
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 1	654	Mandl	<b>Falls if CA 4, 567, 643, 649 or 651 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 1	655	Mantovani	<b>Falls if CA 4, 567, 643, 649, 651 or 654 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 1	656	Zarzalejos, Lexmann	<b>Falls if CA 4, 567, 643, 649, 651, 654 or 655 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 1	62	Warborn	<b>Falls if CA 4, 567, 643, 649 or 651 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article	658	Niebler, Doleschal, Köhler, Ferber, Wechsler,	<b>Falls if CA 4, 567, 643, 649, 651, 654, 655, 656 or 62 adopted</b>		

8 – paragraph 2a – subparagraph 1		Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann			
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – point 1	657	Saeidi, Furore	<b>Falls if CA 4, 567, 643, 649, 651, 654, 655, 656 or 62 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 1	659	Bocheński, Złotowski	<b>Falls if CA 4, 567, 643, 649, 651, 655, 656, 62, 658 or 657 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – point 1 a (new)	660	Saeidi, Furore	<b>Falls if CA 4, 567, 643, 649, 651 or 654 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – subparagraph 2	661	Canfin	<b>Fall if CA 4, 567, 643 or 649 adopted</b> <b>Identical</b> <i>Deletion</i>		
	662	Wawrykiewicz			
	663	Mandl			
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – subparagraph 2	664	Mantovani	<b>Falls if CA 4, 567, 643, 649 or 661 adopted</b>		
	63	Warborn			



Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2a – subparagraph 3	665	Mandl	<b>Fall if CA 4, 567, 643 or 649 adopted</b> <b>Identical</b> <i>Deletion</i>		
	666	Canfin			
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – subparagraph 3	667	Wawrykiewicz	<b>Falls if CA 4, 567, 643, 649 or 63 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b Directive (EU) 2024/1760 – Article 8 – paragraph 2 a – subparagraph 3	668	Bocheński, Złotowski	<b>Falls if CA 4, 567, 643, 649, 63 or 667 adopted</b>		
Article 4 – paragraph 1 – point 4 – point b a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 2a a (new)	INTA 6		<b>Falls if CA 4, 567, 643, 649, 658 or 660 adopted or INTA 3 NOT adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point b a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 3	669	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 567 or 643 adopted or 632, 636, 637, 633, INTA 2 or 639 NOT adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	670	Winzig, Mandl, Niebler	<b>Fall if CA 4 or 567 adopted</b> <b>Identical</b> <i>Deletion</i>		
	671	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda,			

		Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
	672	Vázquez Lázara, Abadía Jover			
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	64	Warborn	<b>Falls if CA 4, 567 or 670 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 3 and 4	673	Voss, Kanev	<b>Falls if CA 4, 567, 669 or 64 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 3	674	Voss, Kanev	<b>Falls if CA 4 or 567 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point b a (new) Directive (EU) 2024/1760 – Article 8 – paragraph 3	ENVI 44		<b>Falls if CA 4, 567, 635 or 674 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	675	Peter-Hansen	<b>Falls if CA 4, 567, 670, 64 or 674 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	676	Bocheński, Złotowski	<b>Falls if CA 4, 567, 670, 64, 674 or 675 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU)	677	Mantovani	<b>Falls if CA 4, 567, 670, 64, 674, 675 or 676 adopted</b>		

2024/1760 – Article 8 – paragraph 4					
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	INTA 7		<b>Falls if CA 4, 567, 670, 64, 674, 675, 676 or 677 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	ECON 66		<b>Falls if CA 4, 567, 670, 64, 674, 675, 676, 677 or INTA 7 adopted</b>		
Article 4 – paragraph 1 – point 4 – point c Directive (EU) 2024/1760 – Article 8 – paragraph 4	ENVI 45		<b>Falls if CA 4, 567, 670, 64, 674, 675, 676, 677, INTA 7 or ECON 66 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5	678	Saeidi, Furore	<b>Fall if CA 4 or 567 adopted</b> <b>Identical</b> <i>Deletion</i>		
	679	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
	680	Peter-Hansen			
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	682	Winzig, Mandl	<b>Falls if CA 4, 567 or 678 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	65	Warborn	<b>Falls if CA 4, 567 or 678 adopted</b> <i>Covered by CA 4</i>		

Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	683	Bocheński, Złotowski	<b>Falls if CA 4, 567, 678 or 65 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	684	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 678, 65 or 683 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	685	Voss, Kanev	<b>Falls if CA 4, 567, 678, 65, 683 or 684 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	686	Canfin	<b>Falls if CA 4, 567, 678, 65, 683, 684 or 685 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	ECON 67		<b>Falls if CA 4, 567, 678, 65, 683, 684, 685 or 686 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 1	ENVI 46		<b>Falls if CA 4, 567, 678, 65, 683, 684, 685, 686 or ECON 67 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 2	687	Winzig, Mandl	<b>Fall if CA 4, 567 or 678 adopted</b> <b>Identical</b> <i>Deletion</i>		
	688	Mantovani			
	689	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab,			

		Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann			
	690	Voss, Kanev			
	691	Bocheński, Złotowski			
	692	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 2	66	Warborn	<b>Falls if CA 4, 567, 678 or 687 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 2	ENVI 47		<b>Falls if CA 4, 567, 678, 687 or 66 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 2	693	Canfin	<b>Falls if CA 4, 567, 678, 687, 66 or ENVI 47 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 –	ENVI 48		<b>Falls if CA 4, 567 or 678 adopted</b>		

subparagraph 2 a (new)					
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – subparagraph 2 b (new)	ENVI 49		<b>Falls if CA 4, 567 or 678 adopted</b>		
Article 4 – paragraph 1 – point 4 – point d Directive (EU) 2024/1760 – Article 8 – paragraph 5 – first subparagraph	681	Saeidi, Furore	<b>Falls if CA 4, 567 or 678 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 4 a (new) Directive (EU) 2024/1760 – Article 9	67	Warborn	<b>Falls if CA 4 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 4 a (new) Directive (EU) 2024/1760 – Article 10	694	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567 adopted</b>		
Article 4 – paragraph 1 – point 4 a (new) Directive (EU) 2024/1760 – Article 10 – paragraph 1	695	Voss, Kanev	<b>Falls if CA 4, 567 or 694 adopted</b>		
Article 4 – paragraph 1 – point 4 a (new) Directive (EU) 2024/1760 – Article 10 – paragraph 1 – subparagraph 2 – point b	ECON 68		<b>Falls if CA 4, 567, 694 or 695 adopted</b>		
Article 4 – paragraph 1 – point 5 a (new) Directive (EU) 2024/1760 – Article 10 – paragraph 2 – point b	696	Bocheński, Złotowski	<b>Falls if CA 4, 567 or 694 adopted</b>		

Article 4 – paragraph 1 – point 4 b (new) Directive (EU) 2024/1760 – Article 10 – paragraph 2	ECON 69		<b>Falls if CA 4, 567, 694 or 696 adopted</b>		
Article 4 – paragraph 1 – point 4 a (new) Directive (EU) 2024/1760 – Article 10 – paragraph 2 – point b	697	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 4, 567, 694, 696 or ECON 69 adopted</b>		
Article 4 – paragraph 1 – point 4 c (new) Directive (EU) 2024/1760 – Article 10 – paragraph 4	ECON 70		<b>Falls if CA 4, 567 or 694 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6	698	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Fall if CA 4, 567 or 694 adopted</b> <b>Identical</b> <i>Deletion</i>		
	699	Saeidi, Furore			
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6	700	Mantovani	<b>Falls if CA 4, 567, 694 or 698 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – first subparagraph – introductory wording	701	Bocheński, Złotowski	<b>Falls if CA 4, 567, 694, 698 or 700 adopted</b>		

Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – first subparagraph – introductory part	702	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698, 700 or 701 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – introductory part	ECON 71		<b>Falls if CA 4, 567, 694, 698, 700, 701 or 702 adopted or ECON 70 NOT adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – point b	703	Peter-Hansen	<b>Fall if CA 4, 567, 694, 698 or 700 adopted Identical</b>		
	704	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – point c	INTA 8		<b>Falls if CA 4, 567, 694, 698 or 700 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – point c	705	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu,	<b>Falls if CA 4, 567, 694, 698, 700 or INTA 8 adopted</b>		



		Glucksmann, Regner			
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – point ca (new)	706	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698 or 700 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 1 – point ca (new)	707	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 694, 698, 700 or 706 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 2	708	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698 or 700 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 2	68	Warborn	<b>Falls if CA 4, 567, 694, 698, 700 or 708 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3	709	Mantovani	<b>Falls if CA 4, 567, 694, 698 or 700 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article	INTA 9		<b>Falls if CA 4, 567, 694, 698, 700 or 709 adopted</b> <i>Covered by CA 4</i>		

10 – paragraph 6 – subparagraph 3					
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3	710	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698, 700, 709 or INTA 9 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3	69	Warborn	<b>Falls if CA 4, 567, 694, 698, 700, 709, INTA 9 or 710 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3	712	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 694, 698, 700, 709, INTA 9 or 69 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3	713	Bocheński, Złotowski	<b>Falls if CA 4, 567, 694, 698, 700, 709 or INTA 9 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 3a (new)	711	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698, 700, 709, INTA 9, 69 or 713 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article	714	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698, 700, 709, INTA 9, 69 or 713 adopted</b>		

10 – paragraph 6 – subparagraph 4					
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 4	715	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Fall if CA 4, 567, 694, 698, 700, 709, INTA 9, 69, 713 or 714 adopted Identical</b>		
	INTA 10				
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 5	716	Peter-Hansen	<b>Falls if CA 4, 567, 694, 698, 700, 709, INTA 9, 69 or 713 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 5	717	Winzig, Mandl	<b>Falls if CA 4, 567, 694, 698, 700, 709 or 716 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 5	718	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 694, 698, 700, INTA 9, 69, 713, 716 or 717 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article	719	Peter-Hansen	<b>Fall if CA 4, 567, 694, 698, 700, 709, INTA 9, 69, 713 or 717 adopted Identical</b>		
	720	Wolters, Repasi, Ridel, Mendes,			

10 – paragraph 6 – subparagraph 6		Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 6	721	Bocheński, Złotowski	<b>Falls if CA 4, 567, 694, 698, 700 or 719 adopted</b>		
Article 4 – paragraph 1 – point 5 Directive (EU) 2024/1760 – Article 10 – paragraph 6 – subparagraph 6	722	Winzig, Mandl	<b>Falls if CA 4, 567, 694, 698, 700, 719 or 721 adopted</b>		
Article 4 – paragraph 1 – point 5 b (new) Directive (EU) 2024/1760 – Article 11	723	Bocheński, Złotowski	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 5 a (new) Directive (EU) 2024/1760 – Article 11 – paragraph 1	724	Voss, Kanev	<b>Falls if CA 4, 567 or 723 adopted</b>		
Article 4 – paragraph 1 – point 5 a (new) Directive (EU) 2024/1760 – Article 11 – paragraph 1 – subparagraph 2 – point b	725	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723 or 724 adopted</b>		
Article 4 – paragraph 1 – point 5 a (new) Directive (EU) 2024/1760 – Article 11 – paragraph 1 –	ECON 72		<b>Falls if CA 4, 567, 723, 724 or 725 adopted</b>		

subparagraph 2 – point b					
Article 4 – paragraph 1 – point 5 b (new) Directive (EU) 2024/1760 – Article 11 – paragraph 3	726	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567 or 723 adopted</b>		
Article 4 – paragraph 1 – point 5 b (new) Directive (EU) 2024/1760 – Article 11 – paragraph 3	ECON 73		<b>Falls if CA 4, 567, 723 or 726 adopted</b>		
Article 4 – paragraph 1 – point 6 a (new) Directive (EU) 2024/1760 – Article 11 – paragraph 3 – point c	727	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 4, 567, 723, 726 or ECON 73 adopted</b>		
Article 4 – paragraph 1 – point 5 c (new) Directive (EU) 2024/1760 – Article 11 – paragraph 4 – 6	728	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723 or 726 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7	729	Saeidi, Furore	<b>Falls if CA 4, 567 or 723 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 6 – introductory part Directive (EU) 2024/1760 – Article 11 – paragraph 7	730	Mantovani	<b>Falls if CA 4, 567, 723 or 729 adopted</b>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – introductory part	AFET 9		<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – introductory part	70	Warborn	<b>Fall if CA 4, 567, 723, 729, 730 or AFET 9 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	731	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
	INTA 11				
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – introductory part	732	Bocheński, Złotowski	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7	733	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – introductory part	734	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730 or AFET 9 adopted</b>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point a	735	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point b	736	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Fall if CA 4, 567, 723, 729 or 730 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	737	Peter-Hansen			
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point b	AFET 10		<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point b	71	Warborn	<b>Fall if CA 4, 567, 723, 729, 730, 736 or AFET 10 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	ECON 74				
	INTA 12				
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 - paragraph 7 - subparagraph 1 – point b	738	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729, 730 or AFET 10 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU)	739	Piera, Rechagneux, Diepeveen,	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Deletion</i>		

2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point c		Schaller-Baross, Stancanelli			
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point c	740	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 723, 729, 730 or 739 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point c	INTA 13		<b>Falls if CA 4, 567, 723, 729, 730, 739 or 740 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 1 – point ca (new)	741	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730, 735 or 739 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 - subparagraph 1 – point ca (new)	742	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 723, 729, 730 or 741 adopted</b>		
Article 4 – paragraph 1 – point 6	743	Piera, Rechagneux,	<b>Fall if CA 4, 567, 723, 729 or 730 adopted</b>		



Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 2		Diepeveen, Schaller-Baross, Stancanelli	<b>Identical</b> <i>Deletion</i>		
	744	Peter-Hansen			
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 2	72	Warborn	<b>Fall if CA 4, 567, 723, 729, 730 or 743 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	AFET 11				
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 2	745	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Fall if CA 4, 567, 723, 729, 730, 743 or 72 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	INTA 14				
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	747	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	746	Mantovani	<b>Falls if CA 4, 567, 723, 729, 730, 743 or 747 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	749	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730, 747 or 746 adopted</b> <i>Covered by CA 4</i>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	INTA 15		<b>Falls if CA 4, 567, 723, 729, 730, 747, 746 or 749 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	AFET 12		<b>Falls if CA 4, 567, 723, 729, 730, 747, 746, 749 or INTA 15 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	73	Warborn	<b>Falls if CA 4, 567, 723, 729, 730, 747, 746, 749, INTA 15 or AFET 12 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3	750	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 723, 729, 730, 747, 746, 749, INTA 15, AFET 12 or 73 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 3a (new)	748	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730, 747 or 746 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 4	751	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Deletion</i>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 4	752	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730 or 751 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 4	AFET 13		<b>Falls if CA 4, 567, 723, 729, 730, 751 or 752 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 4	753	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Fall if CA 4, 567, 723, 729, 730, 751, 752 or AFET 13 adopted Identical</b>		
	INTA 16				
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 5	755	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729, 730, 751 or 752 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 5	754	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730, 751 or 755 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 5	756	Winzig, Mandl	<b>Falls if CA 4, 567, 723, 729, 730, 751, 752, 755 or 754 adopted</b>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 5	757	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 723, 729, 730, 751, 755, 754 or 756 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 5	AFET 14		<b>Falls if CA 4, 567, 723, 729, 730, 751, 755, 754, 756 or 757 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 6	758	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 723, 729 or 730 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 6	759	Peter-Hansen	<b>Falls if CA 4, 567, 723, 729, 730 or 758 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 6	760	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner	<b>Falls if CA 4, 567, 723, 729, 730, 758 or 759 adopted</b> <i>Covered by CA 4</i>		

Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 6	761	Winzig, Mandl	<b>Falls if CA 4, 567, 723, 729, 730, 758 or 759 adopted</b>		
Article 4 – paragraph 1 – point 6 Directive (EU) 2024/1760 – Article 11 – paragraph 7 – subparagraph 6	74	Warborn	<b>Fall if CA 4, 567, 723, 729, 730, 758, 760 or 761 adopted</b> <b>Identical</b> <i>Covered by CA 4</i>		
	INTA 17				
	AFET 15				
Article 4 – paragraph 1 – point 6 a (new) Directive (EU) 2024/1760 – Article 12 – paragraph 1	762	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 6 a (new) Directive (EU) 2024/1760 – Article 12 – paragraph 2a – 2b (new)	763	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 7 Directive (EU) 2024/1760 – Article 13	764	Peter-Hansen	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 7 Directive (EU) 2024/1760 – Article 13 – paragraph 3	765	Wawrykiewicz	<b>Falls if CA 4, 567 or 764 adopted</b>		
Article 4 – paragraph 1 – point 7 – point a Directive (EU) 2024/1760 – Article 13 – paragraph 3	766	Wawrykiewicz	<b>Falls if CA 4, 567, 764 or 765 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 7 – point a Directive (EU) 2024/1760 – Article	767	Peter-Hansen	<b>Falls if CA 4, 567, 764, 765 or 766 adopted</b>		

13 – paragraph 3 – introductory part					
Article 4 – paragraph 1 – point 7 – point a Directive (EU) 2024/1760 – Article 13 – paragraph 3 – introductory part	768	Saeidi, Furore	<b>Fall if CA 4, 567, 764, 765, 766 or 767 adopted Identical</b>		
	ENVI 50				
Article 4 – paragraph 1 – point 7 – point b Directive (EU) 2024/1760 – Article 13 – paragraph 3 – points c and e	769	Saeidi, Furore	<b>Fall if CA 4, 567 or 764 adopted Identical Deletion</b>		
	770	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner			
	771	Peter-Hansen			
	772	Wawrykiewicz			
Article 4 – paragraph 1 – point 7 – point b Directive (EU) 2024/1760 – Article 13 – paragraph 3 – points c, d and e	773	Winzig, Mandl	<b>Falls if CA 4, 567, 764 or 769 adopted</b>		
Article 4 – paragraph 1 – point 7 – point b Directive (EU) 2024/1760 – Article 13 – paragraph 3 – points c and d	AFET 16		<b>Falls if CA 4, 567, 764, 769 or 773 adopted</b>		
Article 4 – paragraph 1 – point 7 a (new) Directive (EU) 2024/1760 – Article 13 – paragraph 7a (new)	774	Winzig, Mandl	<b>Falls if CA 4, 567 or 764 adopted</b>		
Article 4 – paragraph 1 – point 7 a (new)	775	Piera, Rechagneux,	<b>Falls if CA 4 or 567 adopted</b>		

Directive (EU) 2024/1760 – Article 14 – paragraph 2		Diepeveen, Stancanelli			
Article 4 – paragraph 1 – point 7 a (new) Directive (EU) 2024/1760 – Article 14 – paragraph 4 – point b	ECON 75		<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 7 b (new) Directive (EU) 2024/1760 – Article 14 – paragraphs 7a – 7e (new)	776	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15	779	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 8 Directive (EU)2024/1760 – Article 15 – second sentence	777	Peter-Hansen	<b>Fall if CA 4 or 567 adopted Deemed adopted if 779 adopted AND CA 4 NOT adopted Identical Deletion</b>		
	778	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner			
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15	AFET 17		<b>Falls if CA 4, 567, 779 or 777 adopted</b>		

Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15 – second sentence	780	Canfin	<b>Falls if CA 4, 567, 779, 777 or AFET 17 adopted</b>		
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15 – second sentence	781	Saeidi, Furore	<b>Falls if CA 4, 567, 779, 777, AFET 17 or 780 adopted</b>		
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15 – second sentence	782	Bocheński, Złotowski	<b>Falls if CA 4, 567, 779 or 777 adopted</b>		
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15 – second sentence	785	Winzig, Mandl, Niebler	<b>Fall if CA 4, 567, 779, 777, AFET 17, 780 or 781 adopted Identical</b>		
	786	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann			
Article 4 – paragraph 1 – point 8 Directive (EU) 2024/1760 – Article 15 – second sentence	783	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Fall if CA 4, 567, 779, 777, AFET 17, 780, 781 or 785 adopted Identical</b>		
	784	Vázquez Lázara, Abadía Jover			
Article 4 – paragraph 1 – point 8 Directive (EU)	ENVI 51		<b>Falls if CA 4, 567, 779, 777, AFET 17, 780, 781, 785 or 783 adopted</b>		



2024/1760 – Article 15 – paragraph 1 – sentence 2					
Article 4 – paragraph 1 – point 8 a (new) Directive (EU) 2024/1760 – Article 16	787	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4 or 567 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 8 a (new) Directive (EU) 2024/1760 – Article 19 – paragraph 1	788	Zarzalejos, Lexmann	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 8 a (new) Directive (EU) 2024/1760 – Article 19 – paragraph 2 – point b	75	Warborn	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 9 Directive (EU) 2024/1760 – Article 19 – paragraph 3	791	Voss, Kanev	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 9 Directive (EU) 2024/1760 – Article 19 – paragraph 3	ENVI 52		<b>Falls if CA 4, 567 or 791 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 9 Directive (EU) 2024/1760 – Article 19 – paragraph 3	790	Wawrykiewicz	<b>Falls if CA 4, 567, 791 or ENVI 52 adopted</b>		
Article 4 – paragraph 1 – point 9 Directive (EU) 2024/1760 – Article 19 – paragraph 3	789	Peter-Hansen	<b>Falls if CA 4, 567, 791, ENVI 52 or 790 adopted</b>		
Article 4 – paragraph 1 – point 9 a (new) Directive (EU) 2024/1760 – Article	792	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt,	<b>Falls if CA 4 or 567 adopted</b>		

21 – paragraph 2a (new)		Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Glucksmann, Regner			
Article 4 – paragraph 1 – point 9 a (new) Directive (EU) 2024/1760 – Article 22	76	Warborn	<b>Fall if CA 4 or 567 adopted Identical</b>		
	793	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
	794	Mantovani			
	795	Voss, Niebler			
	808	Mantovani			
	ECON 76				
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	77	Warborn	<b>Falls if CA 4, 567 or 76 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	796	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Fall if CA 4, 567, 76 or 77 adopted Identical</b>		
	797	Voss, Niebler			
	798	Wolters, Repasi, Ridet, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim,			

		Glucksmann, Regner			
	799	Bocheński, Złotowski			
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	ENVI 53		<b>Falls if CA 4, 567, 76, 77 or 796 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10 Directive 2024/1760/EU – Article 22 – paragraph 1 – subparagraph 1	800	Canfin	<b>Falls if CA 4, 76, 77, 567, 796 or ENVI 53 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	801	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 76, 77, 567, 796, ENVI 53 or 800 adopted</b>		
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	803	Peter-Hansen	<b>Falls if CA 4, 76, 77, 567, 796, ENVI 53, 800 or 801 adopted</b>		
Article 4 – paragraph 1 – point 10 Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 1	802	Saeidi, Furore	<b>Falls if CA 4, 76, 77, 567, 796, ENVI 53, 800, 801 or 803 adopted</b>		
Article 4 – paragraph 1 – point 10 Directive (EU)	ENVI 54		<b>Falls if CA 4 or 76, 567, adopted or ENVI 53 or 800 NOT adopted</b>		

2024/1760 – Article 22 – paragraph 1 – subparagraph 1 a (new)			<i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 22 – paragraph 1 – subparagraph 2	ENVI 55		<b>Falls if CA 4, 567 or 76 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10a (new) Directive (EU) 2024/1760 – Article 22 - paragraph 2	804	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 567 or 76 adopted</b>		
Article 4 – paragraph 1 – point 10 b (new) Directive (EU) 2024/1760 – Article 22 – paragraph 3	ENVI 56		<b>Falls if CA 4 or 567 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 22 – paragraph 3a (new)	805	Peter-Hansen	<b>Falls if CA 4, 567 or 76 adopted</b>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 24 – paragraph 1	78	Warborn	<b>Falls if CA 4 or 567 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 24 – paragraph 4a (new)	806	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		

Article 4 – paragraph 1 – point 10 b (new) Directive (EU) 2024/1760 – Article 24a (new)	807	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 25 – paragraph 1	809	Mantovani	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 10 b (new) Directive (EU) 2024/1760 – Article 25 – paragraph 1	79	Warborn	<b>Falls if CA 4, 567 or 809 adopted</b>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 26 – paragraph 1	810	Wawrykiewicz	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 10 c (new) Directive (EU) 2024/1760 – Article 26 – paragraph 1	811	Mantovani	<b>Falls if CA 4, 567 or 810 adopted</b>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 27	812	Bocheński, Złotowski	<b>Falls if CA 4, 567 or 76 adopted</b>		
Article 4 – paragraph 1 – point 10 a (new) Directive (EU) 2024/1760 – Article 27	813	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567 or 812 adopted</b>		
Article 4 – paragraph 1 – point 10 d (new) Directive (EU) 2024/1760 – Article 27 – paragraph 1 – subparagraph 2 (new)	814	Mantovani	<b>Falls if CA 4, 567, 812 or 813 adopted</b>		

Article 4 – paragraph 1 – point 10 c (new) Directive (EU) 2024/1760 – Article 27 – paragraph 2 – point d	80	Warborn	<b>Falls if CA 4, 567, 812 or 813 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 11 Directive (EU) 2024/1760 – Article 27 – paragraph 4	815	Saeidi, Furore	<b>Fall if CA 4, 567, 812 or 813 adopted</b> <b>Identical</b> <i>Deletion</i>		
	816	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
	818	Mantovani			
	817	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner			
Article 4 – paragraph 1 – point 11 Directive (EU) 2024/1760 – Article 27 – paragraph 4	819	Vázquez Lázara, Abadía Jover	<b>Falls if CA 4, 567, 812, 813 or 815 adopted</b>		
Article 4 – paragraph 1 – point 11 – introductory part Directive (EU) 2024/1760 – Article 27 – paragraph 4	820	Mandl	<b>Falls if CA 4, 567, 812, 813, 815 or 819 adopted</b>		
Article 4 – paragraph 1 – point 11 Directive (EU) 2024/1760 – Article 27 – paragraph 4	ECON 77		<b>Falls if CA 4, 567, 812, 813, 815, 819 or 820 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 11 Directive (EU)	ENVI 57		<b>Falls if CA 4, 567, 812, 813, 815, 819 or 820</b>		

2024/1760 – Article 27 – paragraph 4			<b>adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 11 a (new) Directive (EU) 2024/1760 – Article 27 – paragraph 4 a (new)	822	Peter-Hansen	<b>Falls if CA 4, 567, 812, 813, 819, 820 or ENVI 57 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 11a (new) Directive (EU) 2024/1760 – Article 27 – paragraph 4a (new)	823	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 567, 812, 813, 819, 820, ENVI 57 or 822 adopted</b> <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 12 Directive (EU) 2024/1760 – Article 29	824	Canfin	<b>Falls if CA 4 or 567 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 12 Directive (EU) 2024/1760 – Article 29	825	Bocheński, Złotowski	<b>Falls if CA 4, 567 or 824 adopted</b>		
Article 4 – paragraph 1 – point 12 Directive (EU) 2024/1760 – Article 29	826	Mandl	<b>Falls if CA 4, 567, 824 or 825 adopted</b>		
Article 4 – paragraph 1 – point 12 – point a Directive (EU) 2024/1760 – Article 29 – paragraph 1	827	Saeidi, Furore	<b>Fall if CA 4, 567, 824, 825 or 826 adopted</b> <b>Identical</b> <i>Deletion</i>		
	828	Canfin			
Article 4 – paragraph 1 – point 12 – point a Directive (EU)	829	Vázquez Lázara, Abadía Jover	<b>Falls if CA 4, 567, 824, 825, 826 or 827 adopted</b>		

2024/1760 – Article 29 – paragraph 1					
Article 4 – paragraph 1 – point 12 – point a Directive (EU)2024/1760 – Article 29 – paragraph 1	830	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Falls if CA 4, 567, 824, 825, 826, 827 or 829 adopted</b>		
Article 4 – paragraph 1 – point 12 – point a Directive (EU) 2024/1760 – Article 29 – paragraph 1	831	Peter-Hansen	<b>Falls if CA 4, 567, 824, 825, 826, 827, 829 or 830 adopted</b>		
Article 4 – paragraph 1 – point 12 – point b Directive (EU) 2024/1760 – Article 29 – paragraph 2	832	Saeidi, Furore	<b>Fall if CA 4, 567, 824, 825 or 826 adopted</b> <b>Identical</b> <i>Deletion</i>		
	833	Canfin			
	834	Mandl			
	835	Peter-Hansen			
Article 4 – paragraph 1 – point 12 – point b Directive (EU) 2024/1760 – Article 29 – paragraph 2	836	Mantovani	<b>Falls if CA 4, 567, 824, 825, 826 or 832 adopted</b>		
Article 4 – paragraph 1 – point 12 – point b Directive (EU) 2024/1760 – Article 29 – paragraph 2	837	Mandl	<b>Fall if CA 4, 567, 824, 825, 826, 832 or 836 adopted</b> <b>Identical</b> <i>Deletion</i>		
	838	Canfin			
Article 4 – paragraph 1 – point 12 – point b Directive (EU) 2024/1760 – Article 29 – paragraph 2	839	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim,	<b>Falls if CA 4, 567, 824, 825, 826, 832, 836 or 837 adopted</b>		



		Glucksmann, Regner			
Article 4 – paragraph 1 – point 12 – point c a (new) Directive (EU) 2024/1760 – Article 29 – paragraph 3	845	Mantovani	<b>Falls if CA 4, 567, 824, 825 or 826 adopted</b>		
Article 4 – paragraph 1 – point 12 – point c Directive (EU) 2024/1760 – Article 29 – paragraph 3 – point d	840	Saeidi, Furore	<b>Fall if CA 4, 567, 824, 825, 826 or 845 adopted</b> <b>Identical</b> <i>Deletion</i>		
	841	Canfin			
	842	Peter-Hansen			
	843	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner			
Article 4 – paragraph 1 – point 12 – point c Directive (EU) 2024/1760 – Article 29 – paragraph 3 – point d	844	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann	<b>Falls if CA 4, 567, 824, 825, 826, 845 or 840 adopted</b>		
Article 4 – paragraph 1 – point 12 – point c a (new) Directive (EU)	846	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567, 824, 825 or 826 adopted</b>		

2024/1760 – Article 29 – paragraph 4					
Article 4 – paragraph 1 – point 12 – point d Directive (EU) 2024/1760 – Article 29 – paragraph 4	847	Saeidi, Furore	<b>Fall if CA 4, 567, 824, 825, 826 or 846 adopted</b> <b>Identical</b> <i>Deletion</i>		
	848	Canfin			
	849	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
Article 4 – paragraph 1 – point 12 – point d Directive (EU) 2024/1760 – Article 29 – paragraph 4	850	Mandl	<b>Fall if CA 4, 567, 846 or 847 adopted</b> <b>Identical</b> <i>Deletion</i>		
	851	Canfin			
Article 4 – paragraph 1 – point 12 – point d Directive (EU) 2024/1760 – Article 29 – paragraph 4	852	Peter-Hansen	<b>Falls if CA 4, 567, 824, 825, 826, 846 or 847 adopted</b>		
Article 4 – paragraph 1 – point 12 – point e Directive (EU) 2024/1760 – Article 29 – paragraph 5 – subparagraph 1	853	Mandl	<b>Fall if CA 4, 567, 824, 825 or 826 adopted</b> <b>Identical</b> <i>Deletion</i>		
	854	Canfin			
Article 4 – paragraph 1 – point 12 – point e – introductory part Directive (EU) 2024/1760 – Article 29 – paragraph 5	855	Mantovani	<b>Falls if CA 4, 567, 824, 825, 826 or 853 adopted</b>		
Article 4 – paragraph 1 – point 12 – point e Directive (EU) 2024/1760 – Article 29 – paragraph 5 – subparagraph 1	856	Canfin	<b>Falls if CA 4, 567, 824, 825, 826, 853 or 855 adopted</b> <i>Deletion</i>		
Article 4 – paragraph 1 – point 12 – point e Directive (EU) 2024/1760 – Article	857	Peter-Hansen	<b>Falls if CA 4, 567, 824, 825, 826, 853, 855 or 856 adopted</b>		

29 – paragraph 5 – subparagraph 1					
Article 4 – paragraph 1 – point 12 – point e a (new) Directive (EU) 2024/1760 – Article 29 – paragraph 5 – subparagraph 3 (new)	858	Peter-Hansen	<b>Falls if CA 4, 567, 824, 825 or 826 adopted</b>		
Article 4 – paragraph 1 – point 12 – point e a (new) Directive (EU) 2024/1760 – Article 29 – paragraph 6	859	Mantovani	<b>Falls if CA 4, 567, 824, 825 or 826 adopted</b>		
Article 4 – paragraph 1 – point 12 – point f Directive (EU) 2024/1760 – Article 29 – paragraph 7	860	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Glucksmann, Regner	<b>Fall if CA 4, 567, 824, 825 or 826 adopted</b> <b>Identical</b> <i>Deletion</i>		
	861	Canfin			
	862	Peter-Hansen			
Article 4 – paragraph 1 – point 13 Directive (EU) 2024/1760 – Article 36 – paragraph 1	863	Saeidi, Furore	<b>Fall if CA 4 or 567 adopted</b> <b>Identical</b> <i>Deletion</i>		
	864	Peter-Hansen			
Article 4 – paragraph 1 – point 13 Directive (EU) 2024/1760 – Article 36 – paragraph 1	865	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim,	<b>Falls if CA 4, 567 or 863 adopted</b>		

		Glucksmann, Regner			
Article 4 – paragraph 1 – point 13 Directive (EU) 2024/1760 – Article 36	866	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 13 – point a (new) Directive (EU)2024/1760 – Article 36 – paragraph 1	867	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4 or 567 adopted or 866 NOT adopted</b>		
Article 4 – paragraph 1 – point 13 – point b (new) Directive (EU)2024/1760 – Article 36 – paragraph 2 – subparagraph 1	868	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 4, 567 or 867 adopted</b>		
Article 4 – paragraph 1 – point 13 a (new) Directive (EU) 2024/1760 – Article 36 – paragraph 2 – point e	81	Warborn	<b>Falls if CA 4 or 567 adopted</b>  <i>Covered by CA 4</i>		
Article 4 – paragraph 1 – point 13 a (new) Directive (EU)2024/1760 – Article 37 - paragraph 1	869	Voss, Kanev	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 13 a (new) Directive (EU) 2024/1760 – Article 37a (new)	870	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 – paragraph 1 – point 13 b (new) Directive (EU)	871	Winzig, Mandl	<b>Falls if CA 4 or 567 adopted</b>		

2024/1760 – Article 37b (new)					
Article 4 – paragraph 1 – point 13 c (new) Directive (EU) 2024/1760 – Article 38 - Paragraphs 2–4 (new)	872	Winzig, Mandl, Niebler	<b>Falls if CA 4 or 567 adopted</b>		
Article 4 a (new)	82	Warborn	<b>Falls if CA 2 adopted</b> <i>Covered by CA 2</i>		
Article 4 a (new)	873	Peter-Hansen	<b>Falls if CA 2 or 82 adopted</b> <i>Covered by CA 2</i>		
Article 5 – paragraph 1 – subparagraph 1 Directive 2025/794 – Article 2 – paragraph 1	874	Mantovani	<b>Falls if CA 4 adopted</b>		
Recitals	<b>CA 5</b>	Rapporteur	<b>If adopted ALT CA 5, AMs 821, 86, 87, 90, 89, 91, AFET 1, 88, 92, 93, 1, 94, 95, 96, 97, 98, 99, 100, 101, 103, 104, 107, ECON 1, 2, 106, 108, 105, 109, ECON 2, 111, 110, 112, 3, 113, 114, 115, 116, 117, 118, ECON 3, 4, 119, 120, ECON 4, 121, 122, 123, 125, ECON 5, 5, 124, 126, 128, 127, 129, 130, 131, 6, 132, 133, 134, 135, 136 A, 136 B, 137, 138, 139, 140, 141, 142, 143, ECON 6, 7, 144, 145, 146, 147, 148, 149, 150, 152, 151, 153, 156, 157, 8, 155, 158, ECON 7, 159, 160, 161, 9, 162, 163, 164, 10, 165, 166, 170, 169, 11, 171, ECON 8, 172, 173, 174, ECON 9, 12, 175, 176, 177, 178, 179, 180, ECON 10, 13,</b>	<b>RCV +</b>	

			<p>181, 182, 183, 184, 185, 186, 188, 189, 190, 14, 191, 192, 193, 194, 195, AFET 2, 196, 197, 198, 199, 200, ENVI 1, 15, 201, 202, 203, 206, 208, 207, 16, 209, 210, 211, 212, 213, 17, 214, 215, 18, 216, 217, 218, 220, 221, AFET 3, 222, 223, 224, 225, 226, 19, 227, 228, 229, 20, 233, ECON 12, 234, 235, 236, 237, 238, ECON 13, 239, 240, 241, 242, 244, 245, AFET 4, 246, 247, 248, 21, 249, AFET 5, 250, 251, 252, 253, 255 and 256 fall</p> <p><i>Covers AMs 1, 94, 95, 2, 106, 107, 109, ECON 2, 4, 118, ECON 4, 5, 125, 127, 130, 132, 131, 133, 134, 147, 184, 149, 151, 152, 159, 10, 14, 189, 15, ENVI 1, 17, 18, AFET 3, ECON 13, 821, 21, 228, AFET 5</i></p> <p>► <i>If adopted, go to Final vote</i></p>		
	ALT CA 5	ECR, PfE and ESN	<p><b>Falls if CA 5 adopted</b></p> <p><b>If adopted, the same individual AMs falling under CA 5 fall</b></p> <p>► <i>If adopted, go to Final vote</i></p>	RCV –	
Article 4 – paragraph 1 – point 11a (new) Directive (EU) 2024/1760 – Article 27 – paragraphs 4a and 4b (new)	821	Abadía Jover, Vázquez Lázara	<p><b>Falls if CA 4, 812, 813, 819, 820, ENVI 57, 822, 823 or CA 5 adopted</b></p> <p><i>Covered by CA 4 and CA 5</i></p>		

Recital 1	86	Saeidi, Furore	<b>Falls if CA 5 adopted</b>		
Recital 1	87	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5 or 86 adopted</b>		
Recital 2	90	Saeidi, Furore	<b>Falls if CA 5 adopted</b>		
Recital 2	89	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5 or 90 adopted</b>		
Recital 2	91	Bocheński, Złotowski	<b>Falls if CA 5, 90 or 89 adopted</b>		
Recital 2	AFET 1		<b>Falls if CA 5 or 90 adopted</b>		
Recital 2	88	Vázquez Lázara, Abadía Jover	<b>Falls if CA 5, 90 or AFET 1 adopted</b>		
Recital 3	92	Bocheński, Złotowski	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 3	93	Bocheński, Złotowski	<b>Falls if CA 5 or 92 adopted</b>		
Recital 3	1	Warborn	<b>Falls if CA 5, 92 or 93 adopted</b> <i>Covered by CA 5</i>		
Recital 3	94	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo,	<b>Falls if CA 5, 92, 93 or 1 adopted</b> <i>Covered by CA 5</i>		

		Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Recital 3	95	Voss, Kanev	<b>Falls if CA 5, 92, 93, 1 or 94 adopted</b> <i>Covered by CA 5</i>		
Recital 3	96	Canfin	<b>Falls if CA 5, 92, 93, 1, 94 or 95 adopted</b>		
Recital 4	97	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b>		
Recital 4	98	Canfin	<b>Falls if CA 5 or 97 adopted</b>		
Recital 4 a (new)	99	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b>		
Recital 4 b (new)	100	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b>		
Recital 5	101	Saeidi, Furore			



	102	Bocheński, Złotowski	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
Recital 5	103	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5 or 101 adopted</b>		
Recital 5	104	Bocheński, Złotowski	<b>Falls if CA 5, 101 or 103 adopted</b>		
Recital 5	107	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5, 101, 103 or 104 adopted</b> <i>Covered by CA 5</i>		
Recital 5	ECON 1		<b>Falls if CA 5, 101, 103, 104 or 107 adopted</b>		
Recital 5	2	Warborn	<b>Falls if CA 5, 101, 103, 104, 107 or ECON 1 adopted</b> <i>Covered by CA 5</i>		
Recital 5	106	Dahl	<b>Falls if CA 5, 101, 103, 104, 107, ECON 1 or 2 adopted</b> <i>Covered by CA 5</i>		
Recital 5	108	Canfin	<b>Falls if CA 5, 101, 103, 104, 107, ECON 1, 2 or 106 adopted</b>		
Recital 5	105	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt,	<b>Falls if CA 5, 101, 103, 104, 107, ECON 1, 2, 106 or 108 adopted</b>		

		Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Recital 6	109	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b> <i>Deletion</i> <i>Covered by CA 5</i>		
Recital 6	ECON 2		<b>Falls if CA 5 or 109 adopted</b> <i>Deletion</i> <i>Covered by CA 5</i>		
Recital 6	111	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 109 or ECON 2 adopted</b>		
Recital 6	110	Bocheński, Złotowski	<b>Falls if CA 5, 109, ECON 2 or 111 adopted</b>		
Recital 6	112	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5, 109, ECON 2, 111 or 110 adopted</b>		

Recital 6	3	Warborn	<b>Falls if CA 5, 109, ECON 2, 111, 110 or 112 adopted</b>		
Recital 6	113	Canfin	<b>Falls if CA 5, 109, ECON 2, 111, 110, 112 or 3 adopted</b>		
Recital 6 a (new)	114	Kelleher, Løkkegaard	<b>Falls if CA 5 adopted</b>		
Recital 6 a (new)	115	Mantovani	<b>Falls if CA 5 adopted</b>		
Recital 7	116	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 7	117	Bocheński, Złotowski	<b>Falls if CA 5 or 116 adopted</b>		
Recital 7	118	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5, 116 or 117 adopted</b> <i>Covered by CA 5</i>		
Recital 7	ECON 3		<b>Falls if CA 5, 116, 117 or 118 adopted</b>		
Recital 7	4	Warborn	<b>Falls if CA 5, 116, 117, 118 or ECON 3 adopted</b> <i>Covered by CA 5</i>		
Recital 7	119	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 116, 117, 118, ECON 3 or 4 adopted</b>		

Recital 7	120	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 116, 117, 118, ECON 3, 4 or 119 adopted</b>		
Recital 7 a (new)	ECON 4		<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 8	121	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 9	122	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 9	123	Bocheński, Złotowski	<b>Falls if CA 5 or 122 adopted</b>		
Recital 9	125	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5, 122 or 123 adopted</b> <i>Covered by CA 5</i>		

Recital 9	ECON 5		<b>Falls if CA 5, 122, 123 or 125 adopted</b>		
Recital 9	5	Warborn	<b>Falls if CA 5, 122, 123, 125 or ECON 5 adopted</b> <i>Covered by CA 5</i>		
Recital 9	124	Piera, Rechagneux, Diepeveen	<b>Falls if CA 5, 122, 123, 125, ECON 5 or 5 adopted</b>		
Recital 9	126	Abadía Jover, Vázquez Lázara	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5 or 124 adopted</b>		
Recital 9	128	Mandl	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5, 124 or 126 adopted</b>		
Recital 9	127	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5, 124, 126 or 128 adopted</b> <i>Covered by CA 5</i>		
Recital 9	129	Canfin	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5, 124, 126, 128 or 127 adopted</b>		
Recital 9	130	Voss, Kanev	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5, 124, 126, 128, 127 or 129 adopted</b> <i>Covered by CA 5</i>		
Recital 9	131	Mantovani	<b>Falls if CA 5, 122, 123, 125, ECON 5, 5, 124, 126, 128, 127, 129 or 130 adopted</b> <i>Covered by CA 5</i>		
Recital 9 a (new)	6	Warborn	<b>Falls if CA 5 adopted</b>		
Recital 9 a (new)	132	Voss, Kanev	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		

Recital 9 a (new)	133	Mantovani	<b>Falls if CA 5 or 132 adopted</b> <i>Covered by CA 5</i>		
Recital 9 a (new)	134	Canfin	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 9 a (new)	135	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 5 adopted</b>		
Recital 9 b (new)	136 A	Voss, Kanev	<b>Falls if CA 5 adopted</b> <i>Until “...risks related to sustainability matters.”</i>		
Recital 9 b (new)	136 B	Voss, Kanev	<b>Falls if CA 5 or 6 adopted</b> <i>From “In addition to the reporting areas identified...”</i>		
Recital 10	137	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 10	138	Bocheński, Złotowski	<b>Falls if CA 5 or 137 adopted</b>		
Recital 10 a (new)	139	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b>		
Recital 11	140	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 12	141	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 12	142	Bocheński, Złotowski	<b>Falls if CA 5 or 141 adopted</b>		
Recital 12	143	Niebler, Doleschal, Köhler, Ferber, Wechsler,	<b>Falls if CA 5, 141 or 142 adopted</b>		

		Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Recital 12	ECON 6		<b>Falls if CA 5, 141, 142 or 143 adopted</b>		
Recital 12	7	Warborn	<b>Falls if CA 5, 141, 142, 143 or ECON 6 adopted</b>		
Recital 12	144	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 141, 142, 143, ECON 6 or 7 adopted</b>		
Recital 12	145	Canfin	<b>Falls if CA 5, 141, 142, 143, ECON 6, 7 or 144 adopted</b>		
Recital 12	146	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner	<b>Falls if CA 5, 141, 142, 143, ECON 6, 7, 144 or 145 adopted</b>		
Recital 12 a (new)	147	Canfin	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 12 b (new)	148	Canfin	<b>Falls if CA 5 adopted</b>		
Recital 12 c (new)	149	Canfin	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 13	150	Wolters, Repasi, Ridel, Mendes,	<b>Falls if CA 5 adopted</b>		

		Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			
Recital 13	152	Voss, Kanev	<b>Falls if CA 5 or 150 adopted</b> <i>Covered by CA 5</i>		
Recital 13	151	Canfin	<b>Falls if CA 5, 150 or 152 adopted</b> <i>Covered by CA 5</i>		
Recital 14	153	Saeidi, Furore	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	154	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Recital 14	156	Bocheński, Złotowski	<b>Falls if CA 5 or 153 adopted</b>		
Recital 14	157	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens,	<b>Falls if CA 5, 153 or 156 adopted</b>		



		Walsmann, Winzig			
Recital 14	8	Warborn	<b>Falls if CA 5, 153, 156 or 157 adopted</b>		
Recital 14	155	Piera, Rechagneux, Diepeveen	<b>Falls if CA 5, 153, 156, 157 or 8 adopted</b>		
Recital 14	158	Canfin	<b>Falls if CA 5, 153, 156, 157, 8 or 155 adopted</b>		
Recital 14	ECON 7		<b>Falls if CA 5, 153, 156, 157, 8, 155 or 158 adopted</b>		
Recital 14 a (new)	159	Canfin	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 15	160	Bocheński, Złotowski	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 15	161	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 5 or 160 adopted</b>		
Recital 15	9	Warborn	<b>Falls if CA 5, 160 or 161 adopted</b>		
Recital 16	162	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 16	163	Piera, Rechagneux, Diepeveen, Stancanelli	<b>Falls if CA 5 or 162 adopted</b>		
Recital 16	164	Bocheński, Złotowski	<b>Falls if CA 5, 162 or 163 adopted</b>		

Recital 16	10	Warborn	<b>Falls if CA 5, 162, 163 or 164 adopted</b> <i>Covered by CA 5</i>		
Recital 16 a (new)	165	Canfin	<b>Falls if CA 5 adopted</b>		
Recital 17	166	Saeidi, Furore	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	167	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			
	168	Bocheński, Złotowski			
Recital 17	170	Bocheński, Złotowski	<b>Falls if CA 5 or 166 adopted</b>		
Recital 17	169	Piera, Rechagneux, Diepeveen	<b>Falls if CA 5, 166 or 170 adopted</b>		
Recital 17	11	Warborn	<b>Falls if CA 5, 166, 170 or 169 adopted</b>		
Recital 17	171	Canfin	<b>Falls if CA 5, 166, 170, 169 or 11 adopted</b>		
Recital 17	ECON 8		<b>Falls if CA 5 or 166 adopted</b>		
Recital 18	172	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 18	173	Bocheński, Złotowski	<b>Falls if CA 5 or 172 adopted</b>		
Recital 18	174	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz,	<b>Falls if CA 5, 172 or 173 adopted</b>		

		McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Recital 18	ECON 9		<b>Falls if CA 5, 172, 173 or 174 adopted</b>		
Recital 18	12	Warborn	<b>Falls if CA 5, 172, 173, 174 or ECON 9 adopted</b>		
Recital 18	175	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 172, 173, 174, ECON 9 or 12 adopted</b>		
Recital 18	176	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 172, 173, 174, ECON 9, 12 or 175 adopted</b>		
Recital 18	177	Canfin	<b>Falls if CA 5, 172, 173, 174, ECON 9, 12, 175 or 176 adopted</b>		
Recital 19	178	Saeidi, Furore	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 19	179	Bocheński, Złotowski	<b>Falls if CA 5 or 178 adopted</b>		
Recital 19	180	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister,	<b>Falls if CA 5, 178 or 179 adopted</b>		

		Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Recital 19	ECON 10		<b>Falls if CA 5, 178, 179 or 180 adopted</b>		
Recital 19	13	Warborn	<b>Falls if CA 5, 178, 179, 180 or ECON 10 adopted</b>		
Recital 19	181	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 178, 179, 180, ECON 10 or 13 adopted</b>		
Recital 19	182	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 178, 179, 180, ECON 10, 13 or 181 adopted</b>		
Recital 19	183	Canfin	<b>Falls if CA 5, 178, 179, 180, ECON 10, 13, 181 or 182 adopted</b>		
Recital 19 a (new)	184	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy,	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		

		Gomart, Mandl, Imart, Mertens, Walsmann, Winzig			
Recital 19 a (new)	185	Canfin	<b>Falls if CA 5 adopted</b>		
Recital 20	186	Bocheński, Złotowski	<b>Fall if CA 5 adopted</b> <i>Identical</i> <i>Deletion</i>		
	187	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
Recital 20	188	Saeidi, Furore	<b>Falls if CA 5 or 186 adopted</b>		
Recital 20	189	Voss, Kanev	<b>Falls if CA 5, 186 or 188 adopted</b> <i>Covered by CA 5</i>		
Recital 20	190	Bocheński, Złotowski	<b>Falls if CA 5, 186, 188 or 189 adopted</b>		
Recital 20	14	Warborn	<b>Falls if CA 5, 186, 188, 189 or 190 adopted</b> <i>Covered by CA 5</i>		
Recital 20	191	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Bremp, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 186, 188, 189, 190 or 14 adopted</b>		
Recital 21	192	Bocheński, Złotowski	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
	193	Dahl	<b>Falls if CA 5 or 192 adopted</b>		
	194	Niebler, Doleschal, Köhler, Ferber, Wechsler,	<b>Falls if CA 5, 192 or 193 adopted</b>		

		Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Calennec, Castillo, Bellamy, Gomart, Imart, Mertens, Walsmann			
	195	Saeidi, Furore	<b>Falls if CA 5, 192, 193 or 194 adopted</b>		
Recital 21	AFET 2		<b>Falls if CA 5, 192, 193, 194 or 195 adopted</b>		
	196	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 192, 193, 194, 195 or AFET 2 adopted</b>		
	197	Voss, Kanev	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2 or 196 adopted</b>		
	198	Canfin	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2, 196 or 197 adopted</b>  <i>Covered by CA 4</i>		
	199	Bocheński, Złotowski	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2, 196, 197 or 198 adopted</b>		
	200	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Fall if CA 5, 192, 193, 194, 195, AFET 2, 196, 197, 198 or 199 adopted</b> <b>Identical</b>		

	ECON 11				
	ENVI 1		<b>Falls if CA 5, 192, 193, 194, 195, 196, 197, 198, 199 or 200 adopted</b> <i>Covered by CA 5</i>		
	15	Warborn	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2, 196, 197, 198, 199, 200 or ENVI 1 adopted</b> <i>Covered by CA 5</i>		
Recital 21	201	Zarzalejos, Lexmann	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2, 196, 197, 198, 199, 200, ENVI 1 or 15 adopted</b>		
	202	Mantovani	<b>Falls if CA 5, 192, 193, 194, 195, AFET 2, 196, 197, 198, 199, 200, ENVI 1 or 15 adopted</b>		
Recital 22	203	Saeidi, Furore	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	204	Bocheński, Złotowski			
	205	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Lalucq, Regner			
	206	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 5 or 203 adopted</b>		
	208	Bocheński, Złotowski	<b>Falls if CA 5, 203 or 206 adopted</b>		

	207	Niebler, Doleschal, Köhler, Ferber, Wechsler, Schwab, Schneider, Seekatz, McAllister, Schenk, Caspary, Lins, Verheyen, Ehler, Le Callennec, Castillo, Bellamy, Gomart, Mandl, Imart, Mertens, Walsmann, Winzig	<b>Falls if CA 5, 203, 206 or 208 adopted</b>		
	16	Warborn	<b>Falls if CA 5, 203, 206, 208 or 207 adopted</b>		
	209	Voss, Kanev	<b>Falls if CA 5, 203, 206, 208, 207 or 16 adopted</b>		
	210	Mantovani	<b>Falls if CA 5, 203, 206, 208, 207, 16 or 209 adopted</b>		
	211	Canfin	<b>Falls if CA 5, 203, 206, 208, 207, 16, 209 or 210 adopted</b>		
	212	Kelleher, Løkkegaard	<b>Falls if CA 5, 203, 206, 208, 207 or 16 adopted</b>		
	213	Mandl	<b>Falls if CA 5, 203, 206, 208, 207 or 16 adopted</b>		
Recital 22 a (new)	17	Warborn	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 23	214	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 5 adopted</b>		
	215	Bocheński, Złotowski	<b>Falls if CA 5 or 214 adopted</b>		



	18	Warborn	<b>Falls if CA 5, 214 or 215 adopted</b> <i>Covered by CA 5</i>		
	216	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 adopted</b>		
	217	Negrescu	<b>Falls if CA 5 or 18 adopted</b>		
Recital 24	218	Bocheński, Złotowski	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	219	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Recital 24	220	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 5 or 218 adopted</b>		
Recital 24	221	Saeidi, Furore	<b>Falls if CA 5, 218 or 220 adopted</b>		
Recital 24	AFET 3		<b>Falls if CA 5, 218, 220 or 221 adopted</b> <i>Covered by CA 5</i>		
Recital 24	222	Zarzalejos, Lexmann	<b>Falls if CA 5, 218 or 220 adopted</b>		
Recital 24 a (new)	223	Negrescu	<b>Falls if CA 5 adopted</b>		

Recital 25	224	Bocheński, Złotowski	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 25	225	Voss, Kanev	<b>Falls if CA 5 or 224 adopted</b>		
Recital 25	226	Bocheński, Złotowski	<b>Falls if CA 5, 224 or 225 adopted</b>		
Recital 25	19	Warborn	<b>Falls if CA 5 or 224 adopted</b>		
Recital 25 a (new)	227	Negrescu	<b>Falls if CA 5 adopted</b>		
Recital 25 b (new)	228	Negrescu	<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 26	229	Saeidi, Furore	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	230	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli			
	231	Bocheński, Złotowski			
	232	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Regner			
Recital 26	20	Warborn	<b>Falls if CA 5 or 229 adopted</b>		
Recital 26	233	Voss	<b>Falls if CA 5, 229 or 20 adopted</b>		
Recital 26	ECON 12		<b>Falls if CA 5, 229, 20 or 233 adopted</b>		
Recital 26	234	Canfin	<b>Falls if CA 5, 229, 20, 233 or ECON 12 adopted</b>		

Recital 26	235	Bocheński, Złotowski	<b>Falls if CA 5, 229, 20, 233, ECON 12 or 234 adopted</b>		
Recital 26	236	Canfin	<b>Falls if CA 5, 229, 20, 233, ECON 12 or 234 adopted</b>		
Recital 27	237	Bocheński, Złotowski	<b>Falls if CA 5 adopted</b> <i>Deletion</i>		
Recital 27	238	Piera, Rechagneux, Diepeveen, Schaller-Baross, Stancanelli	<b>Falls if CA 5 or 237 adopted</b>		
Recital 27	ECON 13		<b>Falls if CA 5, 237 or 238 adopted</b> <i>Covered by CA 5</i>		
Recital 27	239	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5, 237, 238 or ECON 13 adopted</b>		
Recital 27	240	Mantovani	<b>Falls if CA 5, 237, 238, ECON 13 or 239 adopted</b>		
Recital 27	241	Saeidi, Furore	<b>Falls if CA 5, 237, 238, ECON 13, 239 or 240 adopted</b>		
Recital 28	242	Canfin	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	243	Saeidi, Furore			
Recital 28	244	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo,	<b>Falls if CA 5 or 242 adopted</b>		

		Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner			
Recital 28	245	Bocheński, Złotowski	<b>Falls if CA 5, 242 or 244 adopted</b>		
Recital 28	AFET 4		<b>Falls if CA 5, 242 or 244 adopted</b>		
Recital 28	246	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5, 242, 244 or AFET 4 adopted</b>		
Recital 29	247	Saeidi, Furore	<b>Falls if CA 5 adopted</b>		
Recital 29	248	Wolters, Repasi, Ridel, Mendes, Wölken, Śmiszek, Glucksmann, Van Brempt, Sargiacomo, Pajín, Cepeda, Ceulemans, Assis, Benifei, Chahim, Negrescu, Regner	<b>Falls if CA 5 or 247 adopted</b>		
Recital 29 a (new)	21	Warborn	<b>Falls if CA 5 adopted or 82 NOT adopted</b> <i>Covered by CA 5</i>		
Recital 29 a (new)	249	Winzig, Mandl	<b>Falls if CA 5 adopted</b>		
Recital 29 a (new)	AFET 5		<b>Falls if CA 5 adopted</b> <i>Covered by CA 5</i>		
Recital 29 b (new)	250	Winzig, Mandl	<b>Falls if CA 5 adopted</b>		
Recital 29 c (new)	251	Winzig, Mandl, Niebler	<b>Falls if CA 5 adopted or 872 NOT adopted</b>		
Recital 29 d (new)	252	Winzig, Mandl	<b>Falls if CA 5 adopted or 807 NOT adopted</b>		
Recital 30	253	Bocheński, Złotowski	<b>Fall if CA 5 adopted</b> <b>Identical</b> <i>Deletion</i>		
	254	Piera, Rechagneux,			

		Diepeveen, Schaller-Baross			
Recital 30 a (new)	255	Mantovani	<b>Falls if CA 5 adopted</b> <i>Inadmissible</i>		
Recital 31	256	Piera, Rechagneux, Diepeveen, Schaller-Baross	<b>Falls if CA 5 adopted or 530 NOT adopted</b>		
<b>Final vote – Commission proposal as amended (Roll-call vote)</b>				<b>RCV</b> +	
<b>Vote on entering inter-institutional negotiations (Roll-call vote; absolute majority of at least 13 votes in favour required)</b>				<b>RCV</b> +	

### **COMPROMISE AMENDMENTS (CA)**

#### **CA 1 on audit directive**

##### *Article 1*

##### *Amendments to Directive 2006/43/EC*

Directive 2006/43/EC is amended as follows:

- (1) in Article 26a, paragraph 3 is replaced by the following:

‘3. The Commission shall, ~~be empowered to~~ **no later than 1 October 2026 (Rapp 22, S&D 259, Greens 260, RE 261, EPP 263)**, adopt delegated acts in accordance with Article 48a in order to supplement this Directive in order to provide for limited assurance standards setting out the procedures that the auditor(s) and the audit firm(s) shall perform in order to draw his, her or its conclusions on the assurance of sustainability reporting, including engagement planning, risk consideration and response to risks and type of conclusions to be included in the assurance report on sustainability reporting, or, where relevant, in the audit report.

The Commission ~~may~~ **shall** adopt the assurance standards referred to in the first subparagraph **after having obtained an opinion from EFRAG (Greens 268, ENVI 4)** ~~only where these~~ **while ensuring that the (Rapp 23)** standards:

- (a) have been developed with proper due process, public oversight and transparency;
- (b) contribute a high level of credibility and quality to the annual or consolidated sustainability reporting; and
- (c) are conducive to the Union public good.’;

in Article 48a(2), the second subparagraph is replaced by the following:

‘The power to adopt delegated acts referred to in Article 26a(3) shall be conferred on the Commission for an indeterminate period of time.’.

## **CA 2 on accounting directive**

### *Article 2*

#### *Amendments to Directive 2013/34/EU*

Directive 2013/34/EU is amended as follows:

(1) Article 1 is amended as follows:

in paragraph 3, the introductory wording is replaced by the following:

‘The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings ~~are large undertakings which~~ **exceed**, on their balance sheet dates, ~~exceed~~ the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year.’; (Rapp 24)

paragraph 4 is replaced by the following:

‘4. The coordination measures prescribed by Articles 19a, 29a and 29d shall not apply to the European Financial Stability Facility (EFSF) established by the EFSF Framework Agreement nor to financial products listed in Article 2, point (12), (b) and (f) of Regulation (EU) 2019/2088 of the European Parliament and of the Council\*.

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\* Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2088/oj>).’;

**(1a) in Article 19(1), the fourth subparagraph is replaced by the following:**

**‘Undertakings which, on their balance sheet dates, exceed the average number of 1000 employees and a net turnover of EUR 450 000 000 during the financial year, shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.’ (Rapp 25)**

Article 19a is amended as follows:

in paragraph 1, the first subparagraph is replaced by the following:

‘~~Large~~ Undertakings which, on their balance sheet dates, exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000 (Rapp 26)** during the financial year shall include in their management report information

necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.';

(aa) *in paragraph 1, the following subparagraph is added:*

*Undertakings that are a financial holding undertaking as defined in Article 2(15), shall be exempted from carrying out the obligations under this Directive. (Rapp 27, ECON 20, EPP 308, RE AM 382)*

~~(ab) — paragraph 2, point (a), point (iii) is replaced by the following:~~

~~‘any climate-related transition plans of the undertaking, if such a plan exists;’;  
(Rapp 28)~~

paragraph 3 is amended as follows:

(i) the first subparagraph is replaced by the following:

‘Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.’; (Rapp 30)

(ii) the following subparagraph is added:

The first subparagraph is without prejudice to **information requests made for purposes other than the reporting of sustainability information as required by this Directive, including** Union requirements on undertakings to conduct a due diligence process. (ENVI 8, ENVI 14, S&D 324, RE 325)

(iia) *the second subparagraph is replaced by the following:*

*‘In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary*

*information could be obtained, and, its plans to obtain the necessary information in the future. (Rapp 31) If an information regarding its value chain cannot be obtained because the legal framework of a third country prevents a business partner to do so, the undertaking shall inform the supervisory authority which, in turn, shall inform the Commission. Where possible, the undertaking shall replace the information that could not be obtained by a default value, which represents an estimation of the average value for an indicator for a specific country and sector. Each reporting exercise, the undertaking shall reassess whether the use of the default value is still needed and if the information regarding its value chain can be obtained instead. (RE 321)*

*(ba) paragraph 4a is inserted:*

*4a. The reporting obligations set out in this Article are without prejudice to Directive (EU) 2016/943 of the European Parliament and of the Council\*. Therefore, undertakings shall not be required to disclose information on intellectual capital, intellectual property or know how, business information or technological information which constitutes trade secrets as defined in Article 2, point (1), of Directive (EU) 2016/943. (Rapp 32, EPP 328, RE 341, ECON 25)*

*(c) paragraphs 6 and 7 are deleted;*

*(ca) paragraph 10 is replaced by the following:*

*10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article. (Rapp 33, ENVI 9, ECON 24, ECR 339, RE 340)*

~~(3) — the following Article 19b is inserted:~~

#### ~~Article 19b~~

#### **Optional taxonomy reporting for certain undertakings**

~~1. — Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, undertakings as referred to in Article 19a(1) of this Directive which, on their balance sheet dates, do not exceed a net turnover of EUR 450 000 000 during the financial year shall apply the paragraphs 2, 3 and 4 of this Directive.~~

~~2. — An undertaking as referred to in paragraph 1 that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 or with economic activities that fulfil only certain requirements of that provision shall include in its management report information on how and to what extent its activities are associated with those economic activities.~~

~~3. — In particular, a non-financial undertaking that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 shall disclose the following indicators:~~



~~(a) — the proportion of its turnover derived from products or services associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation;~~

~~(b) — the proportion of its capital expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

~~A non-financial undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852.~~

~~4. — In particular, a non-financial undertaking that claims that its activities are associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

~~(a) — the proportion of its turnover derived from products or services associated with economic activities fulfilling only certain requirements of Article 3 of that Regulation;~~

~~(b) — the proportion of its capital expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation;~~

~~A non-financial undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852.~~

~~5. — The Commission shall adopt a delegated act in accordance with Article 49 of this Directive to supplement paragraphs 1, 2, 3 and 4 of this Article to specify the content and presentation of the information to be disclosed pursuant to those paragraphs, including the content of the information concerning economic activities that fulfil only certain of the criteria set out in Article 3 of Regulation (EU) 2020/852, and the methodology to be used in order to comply with them, taking into account the specificities of both financial and non-financial undertakings and the technical screening criteria established pursuant to that Regulation.’; *(ENVI 10, ECON 26, S&D 342, ECR 343)*~~

(4) Article 29a is amended as follows:

in paragraph 1, the first subparagraph is replaced by the following:

‘Parent undertakings of a ~~large~~ group which, on their balance sheet dates, exceed the average number of 1000 employees ***and a net turnover of EUR 450 000 000 (Rapp 35)***, on a consolidated basis, during the financial year, shall include in the consolidated management report information necessary to understand the group’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group’s development, performance and position.’;

*(aa) in paragraph 1, the following subparagraphs are added:*

***‘Parent undertakings that are a financial holding undertaking as defined in Article 2(15), shall be exempted from carrying out the obligations under this Article.’ (Rapp 36, ECON 28, EPP 381, ECR 380, RE 382)***

***In case of recent acquisitions of subsidiaries that are not subject to the reporting of information referred to in the first subparagraph, the parent undertaking will benefit of a 24 months transition period before being required to integrate information on its new subsidiary, within its consolidated sustainability report. (RE 383)***

~~(ab) — paragraph 2, point (a), point (iii) is replaced by the following:~~

~~— ‘any climate-related transition plans of the undertaking, if such a plan exists;’  
(Rapp 37)~~

(b) paragraph 3 is amended as follows:

(i) the first subparagraph is replaced by the following:

***‘Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees and a net turnover of EUR 450 000 000 during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees and a net turnover of EUR 450 000 000 during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.’; (Rapp 39)***

(ii) the following subparagraph is added:

***The first subparagraph is without prejudice to information requests made for purposes other than the reporting of sustainability information as required by this Directive, including Union requirements on undertakings to conduct a due diligence process. (ENVI 13, ENVI 14, S&D 393, RE 394)***

(iia) the second subparagraph is replaced by the following:

***‘In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and its plans to obtain the necessary information in***

*the future. (Rapp 40) If an information regarding its value chain cannot be obtained because the legal framework of a third country prevents a business partner to do so, the undertaking shall inform the supervisory authority which, in turn, shall inform the Commission. Where possible, the undertaking shall replace the information that could not be obtained by a default value, which represents an estimation of the average value for an indicator for a specific country and sector. Each reporting exercise, the undertaking shall reassess whether the use of the default value is still needed and if the information regarding its value chain can be obtained instead.*

*(ba) subparagraph 5a new is added:*

*‘The reporting obligations set out in this Article are without prejudice to Directive (EU) 2016/943. Therefore, undertakings shall not be required to disclose information on intellectual capital, intellectual property or know how, business information or technological information which constitutes trade secrets as defined in Article 2, point (1), of Directive (EU) 2016/943.’ (Rapp 41, EPP 396)*

*(bb) in paragraph 8, the first subparagraph is replaced by the following:*

*Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where:*

*(i) such parent undertaking and its subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC;*

*(ii) the parent undertaking is a financial holding undertaking in accordance with Article 2(15), that does not have any subsidiaries in the Union with an operating business.(ECON 30, Renew 397)*

*(bc) paragraph 9 is replaced by the following:*

*9. The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article. (Rapp 42, ENVI 15, ECON 31, ECR 399, RE 400)*

~~(5) — the following Article 29aa is inserted:~~

~~Article 29aa~~

**Optional taxonomy reporting for certain parent undertakings**

~~1. Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, parent undertakings as referred to in Article 29a(1) of this Directive which, on their balance sheet dates, do not exceed a net turnover of EUR 450 000 000, on a consolidated basis, during the financial year shall apply the paragraphs 2, 3 and 4 of this Directive.~~

~~2. A parent undertaking as referred to in paragraph 1 that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 or with economic activities that fulfil only certain requirements of that provision shall include in its management report information on how and to what extent its activities are associated with those economic activities.~~

~~3. In particular, a non-financial parent undertaking that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) the proportion of its turnover derived from products or services associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation;~~
- ~~(b) the proportion of its capital expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

~~A non-financial parent undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

~~4. In particular, a non-financial parent undertaking that claims that its activities are associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) the proportion of its turnover derived from products or services associated with economic activities fulfilling only certain requirements of Article 3 of that Regulation;~~
- ~~(b) the proportion of its capital expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation;~~

~~A non-financial parent undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation.~~

~~5. The Commission shall adopt a delegated act in accordance with Article 49 of this Directive to supplement paragraphs 1, 2, 3 and 4 of this Article to specify the content and presentation of the information to be disclosed pursuant to those~~

~~paragraphs, including the content of the information concerning economic activities that fulfil only certain of the criteria set out in Article 3 of Regulation (EU) 2020/852, and the methodology to be used in order to comply with them, taking into account the specificities of both financial and non-financial undertakings and the technical screening criteria established pursuant to this Regulation.’; (ENVI 16, ECON 32, ECR 403, S&D 404)~~

(6) Article 29b is amended as follows:

*(-a) in paragraph 1, the first subparagraph is replaced by the following:*

*The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure to be used to present that information. (ENVI 17)*

*(-aa) in paragraph 1, the following subparagraph is added after the second subparagraph:*

*The Commission, after consultation with relevant stakeholders, shall develop voluntary sector-specific guidelines to assist undertakings in the same sector in conducting their materiality assessment. These guidelines shall provide tailored support for identifying and disclosing sector-relevant sustainability impacts, risks, and opportunities, ensuring consistency and comparability across companies operating in the same sector.’ (ECON 35, ENVI 18, EPP 401, RE 426, EPP 428, EPP 429)*

(a) in paragraph 1, the third, ~~and~~ fourth *and sixth* subparagraphs are deleted;

*(aa) in paragraph 2, the first subparagraph is replaced by the following:*

*2. The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is simple, accessible, streamlined, understandable, proportionate, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall:*

*(a) to the extent possible, be quantitative in nature;*

*(b) avoid double reporting and any overlap with obligations stemming from other legislative instruments;*

*(c) avoid imposing a disproportionate administrative and financial burden on undertakings; and*

*(d) ensure to the greatest extent possible interoperability with internationally recognised standards set by global standard-setting initiatives for sustainability reporting as required by paragraph 5, point (a).’;*

*(Rapp 44, EPP 432, ENVI 20, ECON 36, ECR 421, EPP 424, Greens 430)*

(b) in paragraph 4, first subparagraph, the last sentence is replaced by the following:

*‘Sustainability reporting standards shall take account of the difficulties, including legal limitations stemming from this Directive (ECON 37, ECR 433), that undertakings might encounter in gathering information from actors throughout their value chain, especially from those which are not subject to the sustainability reporting requirements laid down in Article 19a or 29a and from suppliers in emerging markets and economies. Sustainability reporting standards shall specify disclosures on value chains that are proportionate and relevant to the capacities and characteristics of undertakings in the value chains, and to the scale and complexity of their activities, especially those of undertakings that are not subject to the sustainability reporting requirements laid down in Article 19a or 29a. Sustainability reporting standards shall not specify disclosures that would require undertakings to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year any information that exceeds the information to be disclosed pursuant to the sustainability reporting standards for voluntary use referred to in Article 29ca.’; (Rapp 45)*

- (7) Article 29c is deleted;
- (8) the following Article 29ca is inserted:

*‘Article 29ca*

**Sustainability reporting standards for voluntary use**

1. To facilitate voluntary reporting of sustainability information by undertakings other than those referred to in Articles 19a(1) and 29a(1) **and to limit the information that can be requested from such undertakings for the purposes of this Directive**, the Commission shall adopt a delegated act by [4 months after entry into force of this Directive] in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards for voluntary use by such undertakings. **(Rapp 46)**
2. The sustainability reporting standards referred to in paragraph 1 shall be **based on Commission Recommendation 2025/4984 and** proportionate to **the size of the undertakings, and be** relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also, to the extent possible, specify the structure to be used to present such sustainability information. **Undertakings within the value chain may choose a template for reporting of sustainability information, so that undertakings requesting information are not required to assess or map the size categories of all entities in their value chain. (EPP 454)**
3. **The Commission shall, at least every four years after the date of its application, review the delegated act referred to in paragraph 1 and, where necessary, it shall amend it to take into account developments relevant to sustainability reporting.**
4. **When amending delegated acts pursuant to paragraph 3, the Commission shall take into consideration technical advice from EFRAG.**

- (9) Article 29d is replaced by the following:

*‘Article 29d*

**Single electronic reporting format**

1. Undertakings subject to the requirements of Article 19a of this Directive shall prepare their management report in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815\* and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format to be specified in that Delegated Regulation. Until such rules on the marking up are adopted by way of that Delegated Regulation, undertakings shall not be required to markup their sustainability reporting.
2. Parent undertakings subject to the requirements of Article 29a shall prepare their consolidated management report in the electronic reporting format specified in Article 3 of Delegated Regulation (EU) 2019/815 and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format to be specified in that Delegated Regulation. Until such rules on the marking up are adopted by way of that Delegated Regulation, parent undertakings shall not be required to markup their sustainability reporting.;

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\* Commission Delegated Regulation (EU) 2018/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/815/oj](http://data.europa.eu/eli/reg_del/2019/815/oj)).’;

- (10) in Article 33, paragraph 1 is replaced by the following:

‘1. Member States shall ensure that the members of the administrative, management and supervisory bodies of an undertaking, acting within the competences assigned to them by national law, have collective responsibility for ensuring that the following documents are drawn up and published in accordance with the requirements of this Directive and, where applicable, with the international accounting standards adopted pursuant to Regulation (EC) No 1606/2002, with Delegated Regulation (EU) 2019/815, with the sustainability reporting standards referred to in Article 29b of this Directive, and with the requirements of Article 29d of this Directive:

- (a) the annual financial statements, the management report and the corporate governance statement when provided separately; and
- (b) the consolidated financial statements, the consolidated management reports and the consolidated corporate governance statement when provided separately.

By way of derogation from subparagraph 1, Member States ***may provide*** ~~shall ensure~~ that the members of the administrative, management and supervisory bodies of an undertaking, acting within the competences assigned to them by national law, do not

have collective responsibility for ensuring that the management report, or consolidated management report, where applicable, is prepared in accordance with Article 29d.’;

(11) Article 34 is amended as follows:

(a) paragraph 1, second subparagraph, point (aa), is replaced by the following:

‘(aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards, and the compliance with the requirement to mark up sustainability reporting in accordance with Article 29d, and as regards the compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852;’;

(b) the following paragraph 2a is inserted:

‘2a. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the obligation on undertakings not to seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000 (Rapp 47)** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned.’;

**(ba) the following paragraph 2b is inserted:**

**‘2b. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the possibility of undertakings in the value chain to omit to provide information in exceptional cases where an undertaking established under legislation of a third-country could be sanctioned due to third-country legislation simply by transmitting sustainability data.’ (RE 488)**

(12) in Article 40a, paragraph 1 is amended as follows:

**(-a) the first subparagraph is replaced by the following:**

**‘A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2), and in accordance with Article 29a(3), at the group level of that ultimate third-country parent undertaking.’ (ECON 43)**

(a) the second subparagraph is replaced by the following:

**‘The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive which, on their balance sheet dates, exceed a net turnover of EUR 450 000 000 in the preceding financial year.’ (Rapp 48)**



(b) the fourth and fifth subparagraphs are replaced by the following:

‘The rule referred to in the third subparagraph shall only apply to a branch where the third-country undertaking does not have a subsidiary undertaking as referred to in the first subparagraph, and where the branch generated a net turnover exceeding **EUR 450 000 000** ~~the threshold referred to in Article 3(4) point (b) of this Directive~~ in the preceding financial year.

~~The first and third subparagraphs shall only apply to the subsidiary undertakings or branches referred to in those subparagraphs where the third country undertaking, at its group level, or, if not applicable, the individual level, generated a net turnover in the Union exceeding EUR 450 000 000 for each of the last two consecutive financial years.’; (Rapp 49)~~

(13) Article 49 is amended as follows:

**(-a) in paragraph 2, first sentence, the reference to Article 29c is deleted;**

**(-aa) in paragraph 3, first sentence, the reference to Article 29c is deleted;**

**(-ab) paragraph 3b is amended as follows:**

**(i) in the first subparagraph, introductory wording, the reference to Article 29c is deleted;**

**(ii) in the fourth subparagraph, the reference to Article 29c is deleted;**

**(iii) in the sixth subparagraph, the reference to Article 29c is deleted.**

(a) the following paragraphs 3c to 3e **3d (S&D 519)** are inserted:

‘3c. The power to adopt delegated acts referred to in ~~Article~~ **Articles 19b(5), 29aa(5) and 29ca (ENVI 27, ECON 50, S&D 521)** shall be conferred on the Commission for an indeterminate period from [date of entry into force of amending Directive].

3d. The delegations of powers referred to in ~~Article~~ **Articles 19b(5), 29aa(5) and 29ca (ENVI 28, ECON 51, S&D 523)** may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

~~3e. The Commission shall gather all necessary expertise, prior to the adoption and during the development of delegated acts pursuant to Articles 19b(5) and 29aa(5), including through the consultation of the experts of the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852.’; (ENVI 29, ECON 52, S&D 524)~~

(b) paragraph 5 is replaced by the following:

‘5. A delegated act adopted pursuant to Article 1(2), Article 3(13), ~~Article 19b, Article 29aa,~~ (**ECON 53, S&D 527**) Articles 29b, 29ca or 40b, or Article 46(2) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.’.

#### **Article 4 a (new)**

##### ***Digital solutions***

**1. *The Commission shall establish a dedicated digital reporting portal serving as a one-stop-shop for companies. The portal shall provide free access to all templates, guidelines and information relating to all reporting requirements imposed on companies in Union law, including voluntary tools, tailored to a company’s size, sector, products and services, and risk exposure. It shall also provide access to information on funding and tendering opportunities to help companies implement, comply with and benefit from their due diligence obligations.***

***For the purposes of the first subparagraph, the Commission shall ensure that the relevant data platforms providing information to companies and data users are interoperable and that data can be transmitted, exchanged and analysed in a technically seamless manner and complement the European Single Access Point.***

**2. *The Commission shall submit a report to the European Parliament and the Council by ... [24 months after the entry into force of this Directive] on the need to provide for technological solutions for the purposes of this Directive, including the use of trustworthy artificial intelligence in accordance with Regulation (EU) 2024/1689. (Rapp 82, S&D 468, Greens 873)***

#### **CA 3 on CSRD**

##### *Article 3*

##### *Amendments to Directive (EU) 2022/2464*

In Directive (EU) 2022/2464, Article 5(2) is amended as follows:

- (1) the first subparagraph is amended as follows:
  - (a) point (a) is deleted;
  - (b) point (b) is amended as follows:
    - (i) point (i) is replaced by the following:

- ‘(i) to ~~large~~ undertakings which, on their balance sheet dates, exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year;’;
  - (ii) point (ii) is replaced by the following:
    - ‘(ii) to parent undertakings of a ~~large~~ group which, on their balance sheet dates, exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year;’;
  - (c) point (c) is deleted;
- (2) the third subparagraph is amended as follows:
  - (a) point (a) is deleted;
  - (b) point (b) is amended as follows:
    - (i) point (i) is replaced by the following:
      - ‘(i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are ~~large~~ undertakings ~~within the meaning of Article 3(4) of Directive 2013/34/EU~~ which, on their balance sheet dates, exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000** during the financial year;’;
    - (ii) point (ii) is replaced by the following:
      - ‘(ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a ~~large~~ group which, on its balance sheet dates, exceed the average number of 1000 employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year;’;
  - (c) point (c) is deleted.

## **CA 4 - CSDDD**

### *Article 4*

#### *Amendments to Directive (EU) 2024/1760*

Directive (EU) 2024/1760 is amended as follows:

- (2) in Article 1(1), point (c) is replaced by the following:
  - ‘(c) the obligation for companies to adopt a transition plan for climate change mitigation, ~~including implementing actions~~ which aim to ensure, through ~~best~~ **reasonable** efforts, compatibility of the business model and of the strategy of the company with the transition to a sustainable economy and with the limiting of global warming to ~~1,5~~ **1,5**°C in line with the Paris Agreement.’;
- (1a) *Article 2 is amended as follows:*

(a) in paragraph 1, point (a) is replaced by the following:

*‘(a) the company had more than 5 000 employees on average and had a net worldwide turnover of more than EUR 1.5 billion in the last financial year for which annual financial statements have been or should have been adopted’;*

(b) in paragraph 2, point (a) is replaced by the following:

*‘(a) the company generated a net turnover of more than EUR 1.5 billion in the Union in the financial year preceding the last financial year;’*

• ~~(1a) — in Article 3(1), point (g), point (ii) is deleted (EPP 597)~~

(3) ~~in Article 3(1), point (n)~~ is amended as follows:

(a) point (n) is replaced by the following:

‘(n) ‘stakeholders’ means the company’s employees, the employees of its subsidiaries and of its business partners, and their trade unions and workers’ representatives, and individuals or communities whose rights or interests are or could be directly affected by ***the adverse impacts on human rights and the environment that stem from*** the products, services and operations of the company, its subsidiaries and its business partners and the legitimate representatives of those individuals or communities;’ *(partially DROI 6)*

(b) the following point (w) is added:

*‘(w) ‘reasonably available information’ means information which can be obtained by the company from its own (RE 198), or from existing or secondary sources without contacting a business partner.’*

(4) Article 4 is replaced by the following:

*‘Article 4*

#### **Level of harmonisation**

1. Without prejudice to Article 1(2) and (3), Member States shall not introduce, in their national law, provisions within the field covered by this Directive ~~laying down human rights and environmental due diligence obligations (Rapp 57)~~ diverging from those laid down in Articles ~~2 and 3, 6 to 8 16 and Articles 24, 25 and 26~~ Article 10(1) to (5), Article 11(1) to (6) and Article 14. ~~(Rapp 57, EPP 616)~~

2. ~~Notwithstanding paragraph 1, this Directive shall not preclude Member States from introducing, in their national law, more stringent provisions diverging from those laid down in provisions other than Articles 6 and, 8, Article 10(1) to (5), Article 11(1) to (6) and Article 14, or provisions that are more specific in terms of the objective or the field covered, including by regulating specific products, services or situations, in order to achieve a different level of protection of human, employment and social rights, the environment or the climate.’; (Rapp 58, partially ECR 608, EPP 619, EPP 621,~~

**(3a) in Article 6 the following paragraph 4 is added:**

***‘4. When a company covered by this Directive acquires a company that was not in the scope of this Directive, the acquiring company has two years to integrate the processes of the purchased company into its own due diligence policy ~~strategy~~.’ (RE 780)***

(5) Article 8 is amended as follows:

(a) ~~in paragraph 2, point (b)~~ is replaced by the following:

***‘2. As part of the obligation set out in paragraph 1, and adopting a risk-based approach that takes into account relevant risk factors, including geographical and contextual risk factors, such as the level of law enforcement; sectoral, product or service risk factors, as well as business operation or business partners risk factors, such as whether the business partner is not a company covered by this Directive, companies shall take appropriate measures to: (Rapp 61, INTA 1, partially EPP 636, ECR 624)***

***(a) carry out a scoping, based on reasonably available information, to identify general areas across their own operations, those of their subsidiaries and, where related to their chains of activities, those of their business partners where adverse impacts are most likely to occur and to be most severe (INTA 2, partially S&D 632, RE 633, partially EPP 636, partially EPP 637);***

***(b) based on the results of the mapping scoping referred to in point (a), and where, on the basis of relevant and verifiable information, the company has grounds to believe that adverse impacts have arisen or may arise (INTA 3), carry out and in-depth a further (Rapp 61) assessment of their own operations, those of their subsidiaries and, where related to their chains of activities, those of their direct business partners, in the only in the (EPP 637) areas where adverse impacts were identified to be most likely to occur and to be most severe. Companies shall not be required to request any information from business partners, where no likely and severe risks were identified. (partially EPP 637) Companies shall be able to prioritise assessing direct business partners, in line with severity and likelihood of the adverse impacts. (INTA 3);***

(b) ~~the following paragraph 2a is inserted~~ ***paragraph 3 is replaced by the following:***

***‘3. Member States shall ensure that, for the purposes of the scoping provided for in paragraph 2, point (a), companies do not seek to obtain the information from their business partners but rely solely on information that is already reasonably available, including risk factors.’ (Rapp 65, EPP 685)***

~~‘2a. Where a company has plausible information that suggests that adverse impacts at the level of the operations of an indirect business partner have arisen or may arise, it shall carry out an in-depth assessment. The company shall always carry out such an assessment where the indirect, rather than direct, nature of the relationship with the business partner is the result of an artificial arrangement that does not reflect economic reality but points to a circumvention of paragraph 2, point (b). Where the assessment confirms the likelihood or existence of the adverse impact, it is deemed to have been identified.~~

~~The first subparagraph is without prejudice to the company considering available information about indirect business partners and whether those business partners can follow the rules and principles set out in the company's code of conduct when selecting a direct business partner.~~

~~Notwithstanding the first subparagraph, irrespective of whether plausible information is available about indirect business partners, a company shall seek contractual assurances from a direct business partner that that business partner will ensure compliance with the company's code of conduct by establishing corresponding contractual assurances from its business partners. Article 10(2), points (b) and (e) shall apply accordingly.';~~

- (c) paragraph 4 is replaced by the following:

*'4. Member States shall ensure that, for the purposes of the further assessment provided for in paragraph 2, point (b), of this Article companies do not seek to obtain information from business partners, unless this is necessary. Where the business partner has fewer than 5000 employees, companies may seek such information only as a last resort, and if it cannot reasonably be obtained by other means, in particular from existing or secondary sources. In any case, any request shall be targeted, reasonable and proportionate.'*

Where information necessary for the ~~in-depth~~ **further** assessment provided for in paragraph 2, point (b) can be obtained from different business partners, the company shall ~~prioritise requesting~~ **seek** such information, where reasonable, directly from the business partner or partners where the adverse impacts are most likely to occur. **Information may be sought individually or collaboratively.'**

- (d) the following paragraph 5 is added:

*'5. Member States shall ensure that, for mapping provided for in paragraph 2, point (a), companies do not seek to obtain information from direct business partners with fewer than 500 employees that exceeds the information specified in the standards for voluntary use referred to in Article 29a of Directive 2013/34/EU. By way of derogation to the first sub-paragraph, where additional information is necessary for the mapping provided for in paragraph 2, point (a), in light of indications of likely adverse impacts or because the standards do not cover relevant impacts, and where such additional information cannot reasonably be obtained by other means, the company may seek such information from that business partner.'; the purposes of identifying and assessing the adverse impacts referred to in paragraph 1 based on, where appropriate, quantitative and qualitative information, companies are entitled to make use of appropriate resources, including independent reports, digital solutions, industry or multi-stakeholders initiatives, collaboration and information gathered through the notification mechanism and the complaints procedure provided for in Article 14. (EPP 674, ENVI 44, 47, INTA 6, RE 633, S&D 669)*

*Where, despite having taken appropriate measures to identify adverse impacts, companies do not have all the necessary information regarding their chains*

*of activities, they shall be able to reasonably explain why such information cannot be obtained. If, as a result, they could not take appropriate measures to prevent, mitigate, bring to an end or minimise the adverse impact, they shall not be penalised.’ (EPP 674)*

(4a) Article 9 is replaced by the following:

**‘Article 9**

***Prioritisation of identified actual and potential adverse impacts***

**1. Member States shall ensure that, where it is not feasible for companies to prevent, mitigate, bring to an end or minimise all adverse impacts identified pursuant to Article 8, companies may prioritise the most severe and most likely adverse impacts in order to fulfil the obligations laid down in Article 10 or 11.**

**2. Once the most severe and most likely adverse impacts are addressed in accordance with Article 10 or 11 within a reasonable time, the company shall address less severe and less likely adverse impacts.**

**3. Where prioritisation decisions are made in accordance with this Article, Member States shall ensure that companies are not penalised under Article 25 or 27 for any harm stemming from any less significant adverse impacts that have not yet been addressed.’; (Rapp 67)**

(6) in Article 10, paragraph 6 is replaced by the following:

**‘6. As regards potential adverse impacts as referred to in paragraph 1 that could not be prevented or adequately mitigated by the measures set out in paragraphs 2, 4 and 5, the company shall ~~can~~ (ECR 701), as a last resort:**

**(a) refrain from entering into new, or extending existing, relations with a business partner in connection with which, or in the chain of activities of which, the impact has arisen,**

**(b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced prevention action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and**

**(c) use or increase its leverage, *where possible (INTA 8)*, through the *temporary (INTA 8)* suspension of the business relationship with respect to the activities concerned.**

**As long as there is a reasonable expectation that the enhanced prevention action plan will succeed, the mere fact of continuing to engage with the business partner shall not *expose the company to penalties pursuant to Article 27 or to liability under Article 29* trigger the company’s liability. (Rapp 68)**

**Prior to *temporarily (INTA 9, partially Greens 710)* suspending a business relationship, the company shall assess *in consultation with relevant stakeholders, (INTA 9, partially Greens 710)* whether no available alternative to that business**



*relationship, that provides a raw material, product or service essential to the company's production of goods or provision of services, exists and the suspension would cause substantial prejudice to the company (INTA 9, Rapp 69) or whether the adverse impacts from doing so can be reasonably expected to be manifestly more severe than the adverse impact that could not be prevented or adequately mitigated. Should that be the case, the company shall not be required to suspend the business relationship and shall be in a position to report to the competent supervisory authority about the duly justified reasons for such decision.*

Member States shall provide for an option to suspend **or terminate** the business relationship in contracts governed by their laws ~~in accordance with the first subparagraph~~, except for contracts where the parties are obliged by law to enter into them.

Where the company decides to suspend the business relationship, it shall take steps to prevent, mitigate or bring to an end the impacts of the suspension, shall provide reasonable notice to the business partner concerned and shall keep that decision under review.

Where the company decides not to suspend the business relationship pursuant to this Article, it shall monitor the potential adverse impact and periodically assess its decision and whether further appropriate measures are available.';

(7) in Article 11, paragraph 7 is replaced by the following:

'7. As regards actual adverse impacts as referred to in paragraph 1 that could not be **brought to an end or the extent of which could not be minimised** ~~prevented or adequately mitigated (Rapp 70, S&D 731, INTA 11, DROI 9)~~ by the measures set out in paragraphs 3, 5 and 6, the company ~~can~~ shall ~~(ECR 732)~~, as a last resort:

- (a) refrain from entering into new, or extending existing, relations with a business partner in connection with which, or in the chain of activities of which, the impact has arisen,
- (b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced ~~prevention~~ **corrective (Rapp 71, INTA 12, DROI 10, S&D 736, Greens 737)** action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and
- (c) use or increase its leverage, **where possible**, through the **temporary (INTA 13)** suspension of the business relationship with respect to the activities concerned.

As long as there is a reasonable expectation that the enhanced ~~prevention~~ **corrective (Rapp 72, INTA 14, DROI 11, S&D 745)** action plan will succeed, the mere fact of continuing to engage with the business partner shall not **expose the company to penalties pursuant to Article 27 or to trigger the company's liability pursuant to Article 29 (Rapp 72, DROI 11)**.

Prior to **temporarily (INTA 15, partially Greens 748)** suspending a business relationship, the company shall assess, **in consultation with relevant stakeholders (partially Greens 749), whether no available alternative to that business relationship, that provides a raw material, product or service essential to the**

*company's production of goods or provision of services, exists and the suspension would cause substantial prejudice to the company, (INTA 15, DROI 12) or whether the adverse impacts from doing so can be reasonably expected to be manifestly more severe than the adverse impact that could not be prevented or adequately mitigated brought to an end (INTA 15, DROI 12, partially S&D 750) or the extent of which could not be adequately minimised.* Should that be the case, the company shall not be required to suspend the business relationship and shall be in a position to report to the competent supervisory authority about the duly justified reasons for such decision.

Member States shall provide for an option to suspend *or terminate* the business relationship in contracts governed by their laws ~~in accordance with the first subparagraph~~, except for contracts where the parties are obliged by law to enter into them.

Where the company decides to suspend the business relationship, it shall take steps to prevent, mitigate or bring to an end the impacts of the suspension, shall provide reasonable notice to the business partner concerned and shall keep that decision under review.

Where the company decides not to suspend the business relationship pursuant to this Article, it shall monitor the ~~potential~~ *actual (Rapp 74, INTA 17, DROI 15, partially S&D 760)* adverse impact and periodically assess its decision and whether further appropriate measures are available.';

(8) in Article 13, paragraph 3 is amended as follows:

(a) the introductory wording is replaced by the following:

'Consultation of relevant stakeholders shall take place at the following stages of the due diligence process:';

(b) points (c) and (e) are deleted;

(9) in Article 15, the second sentence is replaced by the following:

'Such assessments shall be based, where appropriate, on qualitative and quantitative indicators and be carried out without undue delay after a significant change occurs, but at least every ~~4~~ 5-years and whenever there are reasonable ~~(ENVI 51, EPP 785)~~ grounds to believe that the measures are no longer adequate or effective or that new risks of the occurrence of those adverse impacts may arise.';

(10) in Article 19 paragraph 3 is replaced by the following:

'3. The guidelines referred to in paragraph 2, point (a), ~~(b) and (d) to (g) (ENVI 52)~~ shall be made available by 26 July 2026, ~~those referred to in paragraph 2, points (d) and (e), by 26 January 2027, and those referred to in paragraph 2, points (b), (f) and (g), by 26 July 2027.~~';

(11) ~~in Article 22 (1), the first subparagraph~~ is replaced by the following:

'Member States shall ensure that companies referred to in Article 2(1), points (a), (b) and (c), and Article 2(2), points (a), (b) and (c), adopt a transition plan for climate change mitigation, ~~including implementing actions~~, which aims to ensure, through *reasonable* ~~best~~ efforts, that the business model and strategy of the company are compatible with the transition to a sustainable economy and with the limiting of global

warming to 1.5°C in line with the Paris Agreement and the objective of achieving climate neutrality as established in Regulation (EU) 2021/1119, ~~including its intermediate and 2050 climate neutrality targets~~, and where relevant, the exposure of the company to coal-, oil- and gas-related activities.’; *(partially ENVI 53, RE 800)*

~~All~~ *Reasonable efforts in the context of this Article shall be understood as taking proportionate and reasonable ~~implementing~~ actions aiming to ensure compatibility with the transition to a sustainable economy in line with the Paris Agreement, without having to exhaust all possible means at their disposal. Member States shall ensure that the obligation laid down in this Article is an obligation of means, not an obligation of results. (ENVI 54, RE 800)*

*The design of the transition plan for climate change mitigation referred to in the first subparagraph shall contain:*

*(a) objectives related to climate change for 2030 and in five-year steps up to climate neutrality in 2050 based on conclusive scientific evidence and, where appropriate, absolute emission reduction targets for greenhouse gas for scope 1, scope 2 and scope 3 greenhouse gas emissions for each significant category;*

*(b) a description of key decarbonisation levers identified and outlining ~~implementation~~ actions towards the objectives ~~and targets~~ referred to in point (a);*

*(c) a brief description of the investments and funding supporting the implementation of the transition plan for climate change mitigation.’ (ENVI 55)*

*2. (unchanged) Companies that report a transition plan for climate change mitigation in accordance with Article 19a, 29a or 40a, as the case may be, of Directive 2013/34/EU shall be deemed to have complied with the obligation to adopt a transition plan for climate change mitigation referred to in paragraph 1 of this Article.*

*Companies that are included in the transition plan for climate change mitigation of their parent undertaking reported in accordance with Article 29a or 40a, as the case*

*may be, of Directive 2013/34/EU, shall be deemed to have complied with the obligation to adopt a transition plan for climate change mitigation referred to in paragraph 1 of this Article.*

*3. Member States shall ensure that the transition plan for climate change mitigation referred to in paragraph 1 is updated every 12 months, including a brief progress description.’; (ENVI 56)*

*(10a) in Article 25, paragraph 1 is replaced by the following:*

*‘1. Member States shall ensure that the supervisory authorities have adequate powers and resources to carry out the tasks assigned to them under this Directive, including the power to require companies to provide information and carry out investigations related to compliance with the obligations set out in Articles 7 to 16. Member States shall require the supervisory authorities to supervise the adoption ~~and design~~ of the transition plan for climate change mitigation in accordance with the requirements provided for in Article 22(1).’; ~~(EPP 79)~~*

*In carrying out their supervisory function in respect of the adoption of the transition plan for climate change mitigation, the authorities shall take due account of, inter alia, the difficulties inherent in estimating future greenhouse gas emissions, the effectiveness and availability of certain climate change mitigation technologies, levers and actions over time and the overall complexity and evolving nature of climate transitioning. The authorities shall also, upon request, provide advice to companies regarding the adoption of transition plans for climate change mitigation.*

*(10b) in Article 27(2), point (d) is deleted; (Rapp 80)*

*(12) in Article 27, paragraph 4 is replaced by the following:*

*‘4. The Commission, in collaboration with Member States, shall issue guidance **on the appropriate level of penalties, taking into account the turnover ~~net profits~~ of companies**, to assist supervisory authorities in determining the level of penalties in accordance with this Article. ~~Member States shall not set a maximum limit of pecuniary penalties in their national law transposing this Directive that would prevent supervisory authorities from imposing penalties in accordance with the principles and factors set out in paragraphs 1 and 2.’; (S&D 823, Greens 822, ECON 77, ENVI 57) Member States shall ensure that the maximum limit of pecuniary penalties is set at 5% of the net worldwide turnover of the company or, in the case of companies referred to in Article 2(1), point (b) and Article 2(2), point (b), 5% of the net consolidated worldwide turnover calculated at the level of the ultimate parent company, in the financial year preceding that of the decision to impose the fine (EPP 821, ECON 77).~~*’

(13) Article 29 is amended as follows:

(a) paragraph 1 is deleted;

(b) paragraph 2 is replaced by the following:

‘2. Where a company is held liable pursuant to national law for damage caused to a natural or legal person by a failure to comply with the due diligence requirements under this Directive, Member States shall ensure that those persons have a right to full compensation. Full compensation shall not lead to overcompensation, whether by means of punitive, multiple or other types of damages.’;

(c) in paragraph 3, point (d) is deleted;

(d) paragraph 4 is replaced by the following:

‘4. Companies that have participated in industry or multi-stakeholder initiatives, or used independent third-party verification or contractual clauses to support the implementation of due diligence obligations may nevertheless be held liable in accordance with national law.’;

(e) in paragraph 5, the first subparagraph is replaced by the following:

‘The civil liability of a company for damages as referred to in this Article shall be without prejudice to the civil liability of its subsidiaries or of any direct and indirect business partners in the chain of activities of the company.’;

(f) paragraph 7 is deleted;

(14) ~~in~~ Article 36 is amended as follows:

(a) paragraph 1 is deleted;

**(b) paragraph 2 point (f) is replaced by the following:**

**(f) the effectiveness of the enforcement mechanisms put in place at national level, of the penalties and *whether further* the rules on civil liability *need to be provided for in this Directive*;**

## *Article 5*

### *Transposition*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by [12 months after entry into force] at the latest. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

## **CA 5 - Recitals**

- (1) In its Communication of 11 February 2025 entitled ‘A simpler and faster Europe: Communication on implementation and simplification’<sup>1</sup>, the European Commission set out a vision for an implementation and simplification agenda that delivers fast and visible improvements for people and business on the ground. This requires more than an incremental approach and the Union must take bold action to achieve this goal. The Commission, the European Parliament, the Council, Member States’ authorities at all levels and stakeholders need to work together to streamline and simplify EU, national and regional rules and implement policies more effectively.
- (2) In the context of the Commission’s commitment to reduce reporting burdens and enhance competitiveness, it is necessary to amend Directives 2006/43/EC<sup>2</sup> 2013/34/EU<sup>3</sup>, (EU) 2022/2464<sup>4</sup> and (EU) 2024/1760 of the European Parliament and of the Council<sup>5</sup>, whilst maintaining the policy objectives of the European Green Deal<sup>6</sup>, and the Sustainable Finance Action Plan<sup>7</sup>.
- (3) Article 26a(1) of Directive 2006/43/EC requires Member States to ensure that statutory auditors and audit firms carry out the assurance of sustainability reporting in compliance with limited assurance standards to be adopted by the Commission. Article 26a(3) of that Directive requires the Commission to adopt those standards by 1 October 2026. Undertakings have raised concerns on the work carried out by the assurance providers and have expressed the need for flexibility in addressing specific risks and critical issues

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<sup>1</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 February 2025, ‘A simpler and faster Europe: Communication on implementation and simplification’, COM/2025/47 final

<sup>2</sup> Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87, ELI: <http://data.europa.eu/eli/dir/2006/43/oj>).

<sup>3</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

<sup>4</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15, ELI: <http://data.europa.eu/eli/dir/2022/2464/oj>).

<sup>5</sup> Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (OJ L, 2024/1760, 5.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1760/oj>).

<sup>6</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, ‘The European Green Deal’, COM/2019/640 final.

<sup>7</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European Economic and Social Committee and the Committee of the Regions of 8 March 2018, ‘Action Plan: Financing Sustainable Growth’, COM/2018/097 final.

identified in the areas of sustainability assurance. ~~To enable~~ The Commission ~~to~~ **should** **duly** take **into** account of those concerns **when working on the** limited assurance standards. In any case, the Commission will issue targeted assurance guidelines by 2026 that clarify the necessary procedures that assurance providers are to perform as part of their limited assurance engagement before adopting the standards by delegated act. ***The lack of harmonised assurance standards is contributing to the problems experienced by undertakings, and it is therefore of the utmost urgency for the Commission to adopt a suitable delegated act as planned.*** (1 EPP, 94 SD, 95 EPP).

- (4) Article 26a(3), second subparagraph, of Directive 2006/43/EC empowers the Commission to adopt standards for reasonable assurance by 1 October 2028, following an assessment of feasibility. To avoid an increase in costs of assurance for undertakings, the requirement to adopt such standards for reasonable assurance should be removed.
- (5) Article 19a(1) of Directive 2013/34/EU requires large undertakings and small and medium-sized undertakings with securities admitted to trading on an EU regulated market, excluding micro-undertakings, to prepare and publish a sustainability statement at individual level. To reduce the reporting burden on undertakings, the obligation to prepare and publish a sustainability statement at individual level should be reduced to large undertakings with an average of more than 1000 employees **and a net turnover of EUR 450 000 000** during the financial year. Considering that for an undertaking to be large it has to exceed two out of the three criteria in Article 3(4) of Directive 2013/34/EU, this means that to be subject to the reporting requirements an undertakings must have an average of more than 1000 employees during the financial year and either a net turnover above EUR 50 million or a balance sheet total above EUR 25 million. ***It should be possible to exempt ultimate parent undertakings which are financial holding undertakings not involved in management activities from complying with reporting obligations.*** (2 EPP, 106 EPP, 107 EPP)
- (6) ~~A balance needs to be found between the objectives of data generation and reduction of administrative burden. Sustainability reporting, including the information referred to in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>8</sup>, of undertakings with an average of more than large undertakings with an average of more than 1000 employees during the financial year is indispensable to understand the transition to a climate neutral economy. In the light of the balance to be found between the objectives of data generation and reduction of administrative burden, undertakings within the new scope for sustainability reporting should be able to disclose information referred to in Article 8 of Regulation (EU) 2020/852 in a more flexible way. The Commission should be empowered to set out rules supplementing the reporting regime for those undertakings. It should in particular be clarified that the Commission is empowered to specify the reporting regime for activities that are only partially taxonomy aligned.~~ (SD 109, ECON 2)
- (7) Article 1(3) of Directive 2013/34/EU specifies that credit institutions and insurance undertakings that are large undertakings or small and medium-size undertakings – excluding micro-undertakings – with securities admitted to trading on an EU regulated market are subject to the sustainability reporting requirements set out in that Directive,

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<sup>8</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

regardless of their legal form. Considering that the scope of individual sustainability reporting should be reduced to ~~large~~ undertakings with an average of more than 1000 employees **and a net turnover of EUR 450 000 000** during the financial year, that reduction in scope should also apply to credit institutions and insurance undertakings. (EPP 4, EPP 118)

*(7a) For the purpose of consistency with this Directive, it is important that financial sector legislation remains coherent with its provisions. In this context, it should be considered whether requirements for the financial sector ought to be framed in a way that does not create an obligation for financial undertakings to obtain any information from undertakings which are not obliged to publish non-financial information pursuant to Article 19a or 29a of Directive 2013/34/EU. It should also be considered whether sector-specific financial services legislation, including delegated acts, guidelines by the ESAs and supervisory expectations, ought to be adapted to take into account the content of this Directive. (ECON 4)*

(8) The European Financial Stability Facility (EFSF) established by the EFSF Framework Agreement is subject to the sustainability reporting requirements set out in Directive 2013/34/EU, although it is exempted from the sustainability reporting regime set out in Directive 2004/109/EC of the European Parliament and of the Council<sup>9</sup> pursuant to Article 8 of that Directive. Despite it being a large undertaking incorporated in a legal form listed in Annex I to Directive 2013/34/EU, the EFSF has a mandate - i.e. to safeguard financial stability in the Union by providing temporary financial assistance to Member States whose currency is the euro – that is largely similar to the one of the European Stability Mechanism (ESM), which is not subject to sustainability reporting requirements. For the EFSF to benefit from the same treatment as the ESM as regards sustainability reporting, and for consistency with the exemption regime provided by Directive 2004/109/EC, the EFSF should be exempted from the regime on sustainability reporting provided by Directive 2013/34/EU.

(9) Article 19a(3) of Directive 2013/34/EU requires undertakings to report information about the undertaking's own operations and about its value chain. It is necessary to **provide clarity and** reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability. The reporting undertaking, for the purposes of reporting sustainability information at individual or at consolidated level, as required by Directive 2013/34/EU, and without prejudice to Union requirements to conduct a due diligence process, should therefore not seek to obtain from ~~large~~ undertakings with an average of more than 1000 employees **and a net turnover of EUR 450 000 000** on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. The reporting undertaking should, ~~however,~~ **adopt a risk-based approach, prioritizing efforts to gather information on high-risk impacts and sustainability issues commonly associated with its sector and** be allowed to collect from such undertakings in its value chain any additional sustainability information that is commonly shared between undertakings in the sector concerned. **Where not all the necessary information regarding their value chain is**

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<sup>9</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonization of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 39, 31.12.2004, p. 38, ELI: <http://data.europa.eu/eli/dir/2004/109/oj>).



*available, or such information is incomplete or subject to legal limitations, the undertakings should be allowed, ~~without any time limitation~~, to explain the efforts made to obtain the necessary information about their value chain, the reasons why that information could not be obtained, and their plans to obtain such information in the future.* Undertakings reporting on their value chain in accordance with those limitations should be deemed to comply with the obligation to report on their sustainability. Assurance providers should prepare their assurance opinion respecting the obligation on undertakings not to seek to obtain from undertakings in their value chain that have up to 1000 employees **and a net turnover of EUR 450 000 000** on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. For that purpose, the Commission should be empowered to adopt a delegated act to provide for sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. Those standards should be proportionate to, and relevant for, the capacities and the characteristics of those undertakings and to the scale and complexity of their activities. Those standards should also specify, where possible, the structure to be used to present that information. *Undertakings within the value chain should be allowed to choose a template for reporting of sustainability information voluntarily, so that undertakings requesting information should not be required to assess or map the size categories of all entities in their value chain.* (EPP 5, EPP 125, partially SD 127, EPP 130, EPP 132)

*(9a) Until the Commission adopts sustainability reporting standards for voluntary use, undertakings that report sustainability information voluntarily may do so according to the Commission recommendation 2025/4984, which is based on the voluntary standard for SMEs (VSME) developed by EFRAG. To ensure continuity and proportionality, the sustainability reporting standards for voluntary use adopted by the Commission as a delegated act should be based on that recommendation, and should be proportionate and take into account the think small first principle; should use simplified language and modularity allowing for flexibility and progression in the disclosures. The objective of this voluntary standard should be to support companies: (a) providing information that will help satisfy the data needs of undertakings requesting sustainability information from their suppliers; (b) providing information that will help satisfy data needs from banks and investors, therefore helping undertakings in their access to finance; (c) improving the management of the sustainability issues they face, i.e. environmental and social challenges such as pollution, workforce health and safety; this will support their competitive growth and enhance their resilience in the short-, medium- and long-term; and (d) contributing to a more sustainable and inclusive economy.* (ECR 131, ECR 133)

*(9b) Sustainability reporting requirements should not oblige an undertaking to disclose information such as intellectual capital, intellectual property, know-how or the results of innovation that would qualify as a trade secrets as defined in Directive (EU) 2016/943 of the European Parliament and of the Council. The reporting requirements provided for in this amending Directive should therefore be without prejudice to Directive (EU) 2016/943.* (RE 134)

(10) Article 29c(1) of Directive 2013/34/EU allows small and medium-sized undertakings with securities admitted to trading on an EU regulated market, small and non-complex institutions and captive re(insurance) undertakings, to report sustainability information in accordance with the limited set of standards to be adopted by the Commission. Considering

that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, the empowerment for the Commission to adopt delegated acts to provide for sustainability reporting standards for those small and medium-sized undertakings should be removed.

(11) Article 19a(7) of Directive 2013/34/EU allows small and medium-sized undertakings with securities admitted to trading on an EU regulated market to opt out from sustainability reporting for the first two years of application of those requirements. Considering that small and medium-sized undertakings should be excluded from the sustainability reporting, the provision allowing for the two-year opt out should be removed.

(12) Article 29a(1) of Directive 2013/34/EU requires parent undertakings of large groups to prepare and publish a sustainability statement at consolidated level. To reduce the reporting burden on those parent undertakings, the scope of that obligation should be reduced to parent undertakings of large groups with an average of more than 1000 employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year.

***(12a) Directive (EU) 2022/2464 requires undertakings in scope to report sustainability information according to mandatory European Sustainability Reporting Standards (ESRS). In July 2023 the Commission adopted a first set of ESRS. To deliver swiftly on the simplification and streamlining of sustainability reporting the Commission should adopt a delegated act as soon as possible, and at the latest six months after the entry into force of this directive, to revise the first set of ESRS to substantially reform the standards by: (i) removing datapoints deemed least important for general purpose sustainability reporting, (ii) prioritising quantitative indicators over narrative text, (iii) providing clear instructions on how to apply the materiality principle, to ensure that undertakings are only required to report material information, and to reduce the risk that assurance service providers inadvertently encourage undertakings to report information that is not necessary or dedicate excessive resources to the materiality assessment process, (iv) improving consistency with other pieces of EU legislation, including financial services legislation, (v) ensuring to the greatest extent possible interoperability with global sustainability reporting standards. (RE 147, EPP 184)***

***(12b) To better clarify the demands made to financial holding undertakings that are parent undertakings, only these are exempted from complying with the obligations set out in this directive. Likewise, to decrease the administrative burden on undertakings, for recent acquisitions of subsidiaries that are not reporting yet, parent undertaking should benefit of a 24 months transition period. (RE 149)***

(13) Article 29b(1), third subparagraph, Directive 2013/34/EU empowers the Commission to adopt sector-specific reporting standards by way of delegated acts, with a first set of such standards to be adopted by 30 June 2026. To avoid an increase in the number of prescribed datapoints that undertakings should report, that empowerment should be removed. ***The Commission should instead issue voluntary sector-specific guidelines to support undertakings and auditors in assessing their risks, opportunities and impacts in specific sectors, to facilitate the application of ESRS within a given sector, to identify the sustainability matters likely to be material for a specific sector and to reduce the burden of reporting. Those guidelines should be based on consultation with relevant stakeholders. (RE 151, EPP 152)***

(14) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to not specify disclosures requiring undertakings to obtain from small and medium-sized undertakings in their value chain any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for small and medium-sized undertakings with securities admitted to trading on an EU regulated market. Considering that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, and in order to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability, the sustainability reporting standards should not specify disclosures requiring undertakings to obtain from undertakings in their value chain that have up to 1000 employees **and a net turnover of EUR 450 000 000** on average during the financial year any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability.

***(14a) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to take into account the difficulties undertakings may encounter in gathering information from actors throughout their value chain. In knowledge of recent attempts from third countries to block the sharing of data from non-EU countries to EU companies, Member States should allow information required by this Directive, in exceptional cases where an undertaking in a non-EU third country could be sanctioned due to third-country legislation simply by transmitting sustainability data, to replace the information not provided by the undertaking of a non-EU third country by default values. This default value, which is calculated or drawn from secondary data, should represent an estimation of the average value for an indicator, for a specific country and sector. When such default values are not available, Member States should allow information not to be disclosed if there is a danger of sanctions due to third-country legislation. (RE 159)***

(15) Article 29d of Directive 2013/34/EU requires undertakings subject to the requirements in Articles 19a and 29a of that Directive to prepare their management report, or consolidated management report, where applicable, in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815<sup>10</sup> and to mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>11</sup>, in accordance with the electronic reporting format to be specified in that Delegated Regulation. To provide clarity to undertakings, it should be specified that until such rules on the marking up **of sustainability reporting** are adopted by way of that Delegated Regulation undertakings ~~are~~ should not be required to mark-up their sustainability reporting.

(16) Article 33(1) of Directive 2013/34/EU specifies that the members of the administrative, management and supervisory bodies of an undertaking have collective responsibility for

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<sup>10</sup> Commission Delegated Regulation (EU) 2018/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/815/oj](http://data.europa.eu/eli/reg_del/2019/815/oj)).

<sup>11</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

ensuring that the following **certain** documents are drawn up and published in accordance with the requirements of that Directive. To provide flexibility for undertakings and reduce their reporting burden, it should be specified **Member States can provide** that the collective responsibility of the members of the administrative, management and supervisory bodies of an undertaking for compliance with the requirements of Article 29d of that Directive as regards the digitalisation of the management report is limited to its publication in the single electronic format, including the marking up of the sustainability reporting therein. **(EPP 10)**

- (17) Pursuant to Article 40a(1), fourth and fifth ~~subparagraph~~ **subparagraphs** of Directive 2013/34/EU, a subsidiary in the Union of a third-country undertaking that generates a net turnover of more than EUR 150 million in the Union, or, in the absence of such subsidiary, a branch in the Union that generates a net turnover of more than EUR 40 million, is to publish and make accessible sustainability information at the group level of the third-country parent undertaking. ~~To reach closer alignment with the criteria used to define which undertakings are in the scope of Directive (EU) 2024/1760, the net turnover threshold for the third-country undertaking should be raised from EUR 150 000 000 to EUR 450 000 000.~~ For reasons of consistency and burden reduction, **and in order to ensure a level playing field**, the size for a subsidiary undertaking and a branch to be in scope of Article 40a should be adjusted. The size of the subsidiary undertaking **and the branch** should be ~~that of a large undertaking~~ **set at a net turnover of more than EUR 450 000 000**, whilst the net turnover criteria for the branch should ~~be raised from EUR 40 000 000 to EUR 50 000 000, to align with the net turnover threshold for large undertakings.~~
- (18) Article 5(2), first subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2013/34/EU, with different dates depending on the size of the undertaking concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only ~~large~~ undertakings with more than 1000 employees **and a net turnover of EUR 450 000 000** on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be removed.
- (19) Article 5(2), third subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2004/109/EC, with different dates depending on the size of the issuer concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only ~~large~~ undertakings with more than 1000 employees **and a net turnover of EUR 450 000 000** on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings should be removed.
- (20) Article 4(1) of Directive (EU) 2024/1760 prohibits Member States from introducing, in their national law, provisions within the field covered by the Directive laying down human rights and environmental due diligence obligations diverging from those laid down in Article 8(1) and (2), and Article 10(1) of that Directive. To ensure that Member States do not go beyond that Directive and to avoid the creation of a fragmented

regulatory landscape resulting in legal uncertainty and unnecessary burden, the full harmonisation provisions of Directive (EU) 2024/1760 should be expanded to additional provisions regulating the core aspects of the due diligence process. That includes, in particular, the *provisions on due diligence at group level*, identification duty, the duties to address adverse impacts that have been or should have been identified, *prioritisation*, the duties to engage with stakeholders in certain cases, and the duty to provide for a complaints and notification mechanism. **(Rapp 14, EPP 189)** ~~At the same time, Member States should be allowed to introduce more stringent or more specific provisions on other aspects, including to address emerging risks linked to new products or services. At the same time, Member States should continue to be allowed to introduce or maintain provisions of national law regulating specific adverse impacts or specific sectors of activity, specific products or services, in order to achieve a different level of protection of human, employment and social rights, the environment or the climate. Conversely, national rules going beyond a specific objective or field, for instance by regulating the due diligence process in general or regulating due diligence in a whole sector, do not fall within this concept.~~

- (21) Article 5 of Directive (EU) 2024/1760 obliges Member States to ensure that large companies above a certain size conduct risk-based human rights and environmental due diligence. To *ensure effectiveness*, reduce burdens on companies that have to comply with that obligation *and ensure that their resources are used purposefully*, the required due diligence *and measures taken* should as a general rule, be limited to the company's own operations, those of its subsidiaries and those of its direct business partners ('tier 1'). Consequently, when it comes to business relationships *take into account relevant risk factors, including company-level risk factors, such as whether the business partner is not a company covered by this Directive, business operation risk factors, geographic and contextual risk factors, such as the level of law enforcement with respect to the type of adverse impacts; product and service risk factors, and sectoral risk factors*. Companies should *carry out the scoping to identify general areas where adverse impacts are most likely to occur and to be most severe. Based on the results of scoping the companies should be required, where on the basis of relevant and verifiable information the company has grounds to believe that adverse impacts have arisen or may arise, to carry out further assessments* their chains of activities, be required to carry out in-depth assessments as regards ~~those of their~~ direct business partners *only in areas where adverse impacts were identified to be most likely to occur and most severe*. Companies should, however, look beyond their direct business relationships where they have plausible information that suggests an adverse impact at the level of an indirect business partner. Plausible information means information of an objective character that allows the company to conclude that there is a reasonable likelihood that the information is true. This may be the case where the company concerned has received a complaint or is in the possession of information, for example through credible media or NGO reports, reports of recent incidents, or through recurring problems at certain locations about likely or actual harmful activities at the level of an indirect business partner. Where the company has such information, it should carry out an in-depth assessment. Companies should also carry out in-depth assessments with respect to adverse impacts arising beyond their direct business partner where the structure of this business relationship lacks economic rationale and suggests

~~that it was chosen to remove an otherwise direct supplier with harmful activities from the purview of the company. Where the in-depth assessment confirms the likelihood or existence of the adverse impact, it should then be deemed to be identified. In addition, companies should seek to ensure that their code of conduct—which is part of their due diligence policy and sets out the expectations as to how to protect human, including labour, rights and the environment in business operations—is followed throughout the chain of activities in accordance with contractual cascading and SME support.~~

- (22) To limit the trickle-down effect on *other companies, including* small and medium-sized undertakings and small midcap companies when it comes to *the scoping of the chain of activities* to identify adverse impacts, companies *within the scope* should *not seek to obtain* information *from their business partners but rely only on information that is already reasonably available, such as publicly known information, information from searches and information gained through earlier cooperation. Entity-level information and communication with business partners is not relevant at this stage. It should only be possible to seek such information for further assessments under certain conditions. In such a case, it should be possible to seek information from business partners* ~~the information specified in the standards for voluntary use~~ *only where, following a risk-based approach, such information is necessary in light of indications of likely adverse impacts from business partners with fewer than 5000 employees where such additional information cannot reasonably be obtained by other means, mainly from existing or secondary sources. In any case, any request should be targeted, reasonable and proportionate. In order to facilitate compliance for companies and the relevant business partners, it should be possible to obtain the necessary information either individually or collaboratively.*
- (22a) *While keeping with the objective of prioritising the most adverse and likely impacts, companies should be given significant flexibility in deciding which risks to address first on the basis of the severity and likelihood of an adverse impact. Such a decision should be based on the scale, scope or irremediable character of the adverse impact, taking into account the gravity of the impact. Once the most severe and likely adverse impacts are addressed in reasonable time, companies should address less severe and less likely adverse impacts. However, companies should not be penalised for any harm stemming from less significant adverse impacts that were not yet addressed according to the prioritisation in line with these principles. (Rapp 17)*
- (23) Companies may find themselves in situations where their production heavily relies on inputs from one or several specific suppliers. At the same time, where the business operations of such a supplier are linked to severe adverse impacts, including child labour or significant environmental harm, and the company has unsuccessfully exhausted all due diligence measures to address those impacts, the company, as a last resort should *temporarily* suspend the business relationship while continuing to work with the supplier towards a solution, where possible using any increased leverage resulting from the suspension. *The company should assess, in consultation with relevant stakeholders, whether such suspension leads to a substantial prejudice for the company, including where crucial business partners provide raw materials, products or services which are essential to the company's business to which no*

*available alternative exists. Substantial prejudice should be interpreted as a negative and significant effect on the company's legal, financial or economic situation or its production capacity, including in the long term, such as an effect giving rise to the likelihood of insolvency. In order not to undermine the aims of this Directive, the decision not to suspend the business relationship should be subject to conditions, including reporting to the competent supervisory authority about the duly justified reasons for such a decision. Companies should also assess if the adverse impacts from suspension can be reasonably expected to be manifestly more severe than the adverse impact that could not be prevented or adequately mitigated. Should that be the case, the company should not be required to suspend the business relationship and should be in a position to report to the competent supervisory authority about the duly justified reasons for such a decision. (Rapp 18)*

- (24) To reduce burdens on companies and make stakeholder engagement more proportionate, companies should only have to engage with ~~workers, their representatives~~ *their employees, the employees of their subsidiaries and of their business partners, the representatives of those employees* including trade unions, and individuals and communities whose rights or interests are or could be directly affected by the *adverse impacts on human rights and the environment that stem from the (DROI 3) products, services and operations of the company, its subsidiaries and its business partners.* ~~and that have a link to the specific stage of the due diligence process being carried out.~~ *In line with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, this includes the legitimate representatives of those individuals or communities. They play an important role for communities, such as indigenous peoples or local communities, but can also be relevant for individuals, in particular in situations where it is not possible or appropriate to engage directly with individual rightsholders, or not all of them. For instance, it may be difficult to reach out to certain rightsholders, due to, for example, communication barriers, but especially in situations where their security cannot be guaranteed (such as in conflict areas or if rightsholders fear reprisals) or there is a serious lack of trust. Legitimate representatives might for instance be community leaders, the individuals or bodies representing indigenous peoples in accordance with their organisational rules and traditions (e.g., elected elders), consumer protection groups or, in certain situations, civil society organisations where they can be considered to genuinely represent the interests of rightsholders. Conversely, this does not include individuals or organisations which show solidarity with the case but without any specific connection and without any formal representation role. Directly affected individuals or communities are those right-holders that have a link to the specific stage of the due diligence process being carried out.* That includes individuals or communities in the neighbourhood of plants operated by business partners where those individuals or communities are directly affected by pollution, or indigenous people whose right to lands or resources are directly affected by how a business partner acquires, develops or otherwise uses land, forests or waters. Moreover, stakeholder engagement should only be required for certain parts of the due diligence process, namely at the identification stage, for the development of (enhanced) action plans and when designing remediation measures.
- (25) To reduce administrative burdens on companies, the Commission's deadline for the adoption of general due diligence guidelines should be advanced to 26 July 2026. In

parallel, the application deadline for Directive (EU) 2024/1760 for the first group of companies should be deferred to 26 July 2028 in accordance with Directive (EU) XXX/XXX<sup>12</sup>. That two-year interval ~~will~~ should provide companies with sufficient time to take into account the practical guidance and best practices included in the Commission's guidelines when implementing due diligence measures.

- (26) ~~To ensure better alignment of Directive (EU) 2024/1760 with the sustainability reporting regime laid down in Directive (EU) 2022/2464, The requirement to put into effect the transition plan for climate change mitigation should be replaced by a clarification that the obligation of companies to adopt a transition plan~~ ***which aims to ensure, through reasonable efforts, that the business model and strategy of the company are compatible with the transition to a sustainable economy. Member States should ensure that this obligation is an obligation of means, not an obligation of results.*** ~~includes outlining implementing actions, planned and taken. The obligation to adopt the plan and its initial and updated design remains subject to administrative supervision.~~
- (27) Article 27(1) of Directive EU 2024/1760 requires Member States to lay down penalties that are to be “effective, proportionate and dissuasive”. Article 27(2) of that Directive requires Member States, when deciding whether to impose penalties and, if so, when determining their nature and appropriate level, to take due account of a series of factors that determine the gravity of the infringement and attenuating or aggravating circumstances. Article 27(4) of that Directive requires Member States to base any imposed pecuniary penalties on the net worldwide turnover of the company concerned. ~~However, given the fact that Member States already have to take into account the series of factors laid down in Article 27(2) of that directive, the need to base pecuniary penalties on the net worldwide turnover of the company concerned is superfluous. However, to ensure a level playing field across the Union, Member States should be prohibited from introducing in their national law a ceiling or cap for any pecuniary penalties imposed on companies under their jurisdiction that would prevent supervisory authorities from imposing penalties in accordance with the factors laid down in Article 27(2).~~ ***In order to ensure proportionate penalties, Member States should guarantee that the maximum limit for pecuniary penalties is set at 5% of the net worldwide turnover of the company or, for companies falling under Article 2(1)(b) and Article 2(2)(b), of the consolidated worldwide turnover of the ultimate parent undertaking, in the financial year preceding that of the decision to impose the fine.*** Moreover, to harmonise enforcement practices across the Union, the Commission, in collaboration with the Member States, should develop guidelines to assist supervisory authorities in determining the ***appropriate*** level of penalties. ***(ECON 13, EPP 821)***
- (28) To limit possible litigation risks linked to the harmonised civil liability regime of Directive (EU) 2024/1760, the specific, Union-wide liability regime currently provided for in Article 29(1) of that Directive should be removed. At the same time, as a matter of both international and Union law, Member States should be required to ensure that victims of adverse impacts have effective access to justice and to guarantee their right

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<sup>12</sup> Directive (EU) 2025/XX of .....



to an effective remedy, as enshrined in Article 2(3) of the International Covenant on Civil and Political Rights, Article 8 of the Universal Declaration of Human Rights, Article 9(3) of the Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (Aarhus Convention) and Article 47 of the EU Charter of Fundamental Rights. Member States should therefore ensure that, in case a company is held liable for a failure to comply with the due diligence requirements laid down in Directive (EU) 2024/1760, and that where such failure caused damage, victims are able to receive full compensation, which should be granted in accordance with the principles of effectiveness and equivalence, while balancing this through safeguards should prevent against overcompensation. In view of the different rules and traditions that exist at national level when it comes to allowing representative actions, the specific requirement in that regard in Directive (EU) 2024/1760 should be deleted. Such deletion is without prejudice to any provision of the applicable national law allowing a trade union, non-governmental human rights or environmental organisation, other non-governmental organisation or a national human rights institution to bring actions to enforce the rights of the alleged injured party, or to support such actions brought directly by such party. Furthermore, for the same reason, the requirement for Member States to ensure that the liability rules are of overriding mandatory application in cases where the law applicable to claims to that effect is not the national law of the Member State should be deleted. That deletion does not restrict the possibility for Member States to provide that the provisions of national law transposing Article 29 of Directive EU 2024/1760 are of overriding mandatory application in accordance with Article 16 of Regulation (EC) No 864/2007, in cases where the law applicable to claims to that effect is not the national law of a Member State.

- (29) Article 36(1) of Directive (EU) 2024/1760 requires the Commission to submit by no later than 26 July 2026 a report to the European Parliament and to the Council on the necessity of laying down additional sustainability due diligence requirements tailored to regulated financial undertakings with respect to the provision of financial services and investment activities, and the options for such due diligence requirements and their impacts. As that review clause does not leave any time to take into account the experience with the newly established, general due diligence framework, it should be removed.
- (29a) *In order to facilitate compliance by companies with reporting and due diligence obligations under Union law, and to enhance the accessibility and usability of sustainability-related information, the Commission should establish a dedicated digital reporting portal. That portal should serve as a one-stop shop, providing companies, free of charge, with tailored access to templates, guidelines, reporting requirements, including voluntary tools, and information on funding and tendering opportunities. To ensure the effective functioning of the portal, the Commission should promote the interoperability of existing data platforms, enabling seamless transmission, exchange and analysis of data, as well as complementarity with the European Single Access point. Furthermore, and in view of the rapid technological developments, the Commission should assess the potential of technological solutions, including the use of trustworthy artificial intelligence in accordance with Regulation*

*(EU) 2024/1689 of the European Parliament and of the Council<sup>13</sup> to support the digitalisation of reporting and improve the quality and accessibility of sustainability-related data. (Rapp 21, S&D 228, DROI 5)*

- (30) Since the objectives of this Directive cannot be sufficiently achieved by the Member States but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.
- (31) Directive 2006/43/EC, Directive 2013/34/EU, Directive (EU) 2022/2464 and Directive (EU) 2024/1760 should therefore be amended accordingly,

### **ALTERNATIVE COMPROMISE AMENDMENTS (ALT CA)**

#### **ALT CA 1 on audit directive**

##### *Article 1*

##### *Amendments to Directive 2006/43/EC*

Directive 2006/43/EC is amended as follows:

- (15) in Article 26a, paragraph 3 is replaced by the following:

‘3. The Commission shall, ~~be empowered to~~ **no later than 1 October 2026 (Rapp 22, S&D 259, Greens 260, RE 261, EPP 263)**, adopt delegated acts in accordance with Article 48a in order to supplement this Directive in order to provide for limited assurance standards setting out the procedures that the auditor(s) and the audit firm(s) shall perform in order to draw his, her or its conclusions on the assurance of sustainability reporting, including engagement planning, risk consideration and response to risks and type of conclusions to be included in the assurance report on sustainability reporting, or, where relevant, in the audit report.

The Commission ~~may~~ **shall** adopt the assurance standards referred to in the first subparagraph **after having obtained an opinion from EFRAG (Greens 268, ENVI 4)** ~~only where those~~ **while ensuring that the (Rapp 23)** standards:

- (a) have been developed with proper due process, public oversight and transparency;

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<sup>13</sup> Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (OJ L, 2024/1689, 12.7.2024).

- (b) contribute a high level of credibility and quality to the annual or consolidated sustainability reporting; and
- (c) are conducive to the Union public good.’;

in Article 48a(2), the second subparagraph is replaced by the following:

‘The power to adopt delegated acts referred to in Article 26a(3) shall be conferred on the Commission for an indeterminate period of time.’.

## **ALT CA 2 on accounting directive**

### *Article 2*

#### *Amendments to Directive 2013/34/EU*

Directive 2013/34/EU is amended as follows:

(16) Article 1 is amended as follows:

in paragraph 3, the introductory wording is replaced by the following:

‘The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings ~~are large undertakings which exceed~~, on their balance sheet dates, ~~exceed~~ the average number of ~~1750 4000~~ employees **and a net turnover of EUR 450 000 000** during the financial year.’; (Rapp 24)

paragraph 4 is replaced by the following:

‘4. The coordination measures prescribed by Articles 19a, 29a and 29d shall not apply to the European Financial Stability Facility (EFSF) established by the EFSF Framework Agreement nor to financial products listed in Article 2, point (12), (b) and (f) of Regulation (EU) 2019/2088 of the European Parliament and of the Council\*.

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\* Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2088/oj>).’;

**(1a) in Article 19(1), the fourth subparagraph is replaced by the following:**

**‘Undertakings which, on their balance sheet dates, exceed the average number of 1750 employees and a net turnover of EUR 450 000 000 during the financial year, shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.’ (Rapp 25)**

Article 19a is amended as follows:

in paragraph 1, the first subparagraph is replaced by the following:

~~‘Large Undertakings which, on their balance sheet dates, exceed the average number of 1750 1000 employees~~ **and a net turnover of EUR 450 000 000 (Rapp 26)** during the financial year shall include in their management report information necessary to understand the undertaking’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking’s development, performance and position.’;

**(aa) in paragraph 1, the following subparagraph is added:**

***Undertakings that are a financial holding undertaking as defined in Article 2(15), shall be exempted from carrying out the obligations under this Directive. (Rapp 27, ECON 20, EPP 308, RE AM 382)***

~~**(ab) paragraph 2, point (a), point (iii) is replaced by the following:**~~

~~**‘any climate-related transition plans of the undertaking, if such a plan exists;’;**~~  
**(Rapp 28)**

paragraph 3 is amended as follows:

(i) the first subparagraph is replaced by the following:

‘Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1750 1000 employees **and a net turnover of EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1750 1000 employees **and a net turnover of EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.’; **(Rapp 30)**

(ii) the following subparagraph is added:

The first subparagraph is without prejudice to ***information requests made for purposes other than the reporting of sustainability information as required by this Directive, including*** Union requirements on undertakings to conduct a due diligence process. **(ENVI 8, ENVI 14, S&D 324, RE 325)**

(iia) the second subparagraph is replaced by the following:

*‘In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and, its plans to obtain the necessary information in the future. (Rapp 31) If an information regarding its value chain cannot be obtained because the legal framework of a third country prevents a business partner to do so, the undertaking shall inform the supervisory authority which, in turn, shall inform the Commission. Where possible, the undertaking shall replace the information that could not be obtained by a default value, which represents an estimation of the average value for an indicator for a specific country and sector. Each reporting exercise, the undertaking shall reassess whether the use of the default value is still needed and if the information regarding its value chain can be obtained instead. (RE 321)*

(ba) paragraph 4a is inserted:

*4a. The reporting obligations set out in this Article are without prejudice to Directive (EU) 2016/943 of the European Parliament and of the Council\*. Therefore, undertakings shall not be required to disclose information on intellectual capital, intellectual property or know how, business information or technological information which constitutes trade secrets as defined in Article 2, point (1), of Directive (EU) 2016/943. (Rapp 32, EPP 328, RE 341, ECON 25)*

(c) paragraphs 6 and 7 are deleted;

(ca) paragraph 10 is replaced by the following:

*10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article. (Rapp 33, ENVI 9, ECON 24, ECR 339, RE 340)*

(3) — the following Article 19b is inserted:

~~Article 19b~~

#### **~~Optional taxonomy reporting for certain undertakings~~**

~~1. — Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, undertakings as referred to in Article 19a(1) of this Directive which, on their balance sheet dates, do not exceed a net turnover of EUR 450 000 000 during the financial year shall apply the paragraphs 2, 3 and 4 of this Directive.~~

~~2. — An undertaking as referred to in paragraph 1 that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 or with economic activities that fulfil only certain requirements of that provision shall include in its management report information on how and to what extent its activities are associated with those economic activities.~~

~~3.— In particular, a non-financial undertaking that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) — the proportion of its turnover derived from products or services associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation;~~
- ~~(b) — the proportion of its capital expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

~~A non-financial undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852.~~

~~4.— In particular, a non-financial undertaking that claims that its activities are associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) — the proportion of its turnover derived from products or services associated with economic activities fulfilling only certain requirements of Article 3 of that Regulation;~~
- ~~(b) — the proportion of its capital expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation;~~

~~A non-financial undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852.~~

~~5.— The Commission shall adopt a delegated act in accordance with Article 49 of this Directive to supplement paragraphs 1, 2, 3 and 4 of this Article to specify the content and presentation of the information to be disclosed pursuant to those paragraphs, including the content of the information concerning economic activities that fulfil only certain of the criteria set out in Article 3 of Regulation (EU) 2020/852, and the methodology to be used in order to comply with them, taking into account the specificities of both financial and non-financial undertakings and the technical screening criteria established pursuant to that Regulation.’; (ENVI 10, ECON 26, S&D 342, ECR 343)~~

(4) Article 29a is amended as follows:

in paragraph 1, the first subparagraph is replaced by the following:

‘Parent undertakings of a **large** group which, on their balance sheet dates, exceed the average number of **1750 4000** employees **and a net turnover of EUR 450 000 000 (Rapp 35)**, on a consolidated basis, during the financial year, shall include in the consolidated management report information necessary to understand the group’s impacts on sustainability matters, and

information necessary to understand how sustainability matters affect the group's development, performance and position.';

(aa) *in paragraph 1, the following subparagraphs are added:*

***'Parent undertakings that are a financial holding undertaking as defined in Article 2(15), shall be exempted from carrying out the obligations under this Article.'* (Rapp 36, ECON 28, EPP 381, ECR 380, RE 382)**

***In case of recent acquisitions of subsidiaries that are not subject to the reporting of information referred to in the first subparagraph, the parent undertaking will benefit of a 24 months transition period before being required to integrate information on its new subsidiary, within its consolidated sustainability report. (RE 383)***

~~(ab) — paragraph 2, point (a), point (iii) is replaced by the following:~~

~~— ***'any climate-related transition plans of the undertaking, if such a plan exists,'* (Rapp 37)**~~

(b) paragraph 3 is amended as follows:

(i) the first subparagraph is replaced by the following:

***'Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1750 4000 employees and a net turnover of EUR 450 000 000 during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of 1750 4000 employees and a net turnover of EUR 450 000 000 during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.'* (Rapp 39)**

(ii) the following subparagraph is added:

***The first subparagraph is without prejudice to information requests made for purposes other than the reporting of sustainability information as required by this Directive, including Union requirements on undertakings to conduct a due diligence process. (ENVI 13, ENVI 14, S&D 393, RE 394)***

(ia) the second subparagraph is replaced by the following:

*‘In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and its plans to obtain the necessary information in the future. (Rapp 40) If an information regarding its value chain cannot be obtained because the legal framework of a third country prevents a business partner to do so, the undertaking shall inform the supervisory authority which, in turn, shall inform the Commission. Where possible, the undertaking shall replace the information that could not be obtained by a default value, which represents an estimation of the average value for an indicator for a specific country and sector. Each reporting exercise, the undertaking shall reassess whether the use of the default value is still needed and if the information regarding its value chain can be obtained instead.*

*(ba) subparagraph 5a new is added:*

*‘The reporting obligations set out in this Article are without prejudice to Directive (EU) 2016/943. Therefore, undertakings shall not be required to disclose information on intellectual capital, intellectual property or know how, business information or technological information which constitutes trade secrets as defined in Article 2, point (1), of Directive (EU) 2016/943.’ (Rapp 41, EPP 396)*

*(bb) in paragraph 8, the first subparagraph is replaced by the following:*

*Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where:*

*(i) such parent undertaking and its subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC;*

*(ii) the parent undertaking is a financial holding undertaking in accordance with Article 2(15), that does not have any subsidiaries in the Union with an operating business.(ECON 30, Renew 397*

*(bc) paragraph 9 is replaced by the following:*



9. *The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article. (Rapp 42, ENVI 15, ECON 31, ECR 399, RE 400)*

(5) ~~the following Article 29aa is inserted:~~

~~‘Article 29aa~~

**~~Optional taxonomy reporting for certain parent undertakings~~**

1. ~~Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, parent undertakings as referred to in Article 29a(1) of this Directive which, on their balance sheet dates, do not exceed a net turnover of EUR 450 000 000, on a consolidated basis, during the financial year shall apply the paragraphs 2, 3 and 4 of this Directive.~~

2. ~~A parent undertaking as referred to in paragraph 1 that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 or with economic activities that fulfil only certain requirements of that provision shall include in its management report information on how and to what extent its activities are associated with those economic activities.~~

3. ~~In particular, a non-financial parent undertaking that claims that its activities are associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) the proportion of its turnover derived from products or services associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation;~~
- ~~(b) the proportion of its capital expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

~~A non-financial parent undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable under Articles 3 and 9 of that Regulation.~~

4. ~~In particular, a non-financial parent undertaking that claims that its activities are associated with economic activities that fulfil only certain requirements of Article 3 of Regulation (EU) 2020/852 shall disclose the following indicators:~~

- ~~(a) the proportion of its turnover derived from products or services associated with economic activities fulfilling only certain requirements of Article 3 of that Regulation;~~
- ~~(b) the proportion of its capital expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation;~~

~~A non-financial parent undertaking that discloses the indicators referred to in the first subparagraph may disclose the proportion of its operating expenditure related to assets or processes associated with economic activities that fulfil only certain requirements of Article 3 of that Regulation.~~

~~5. The Commission shall adopt a delegated act in accordance with Article 49 of this Directive to supplement paragraphs 1, 2, 3 and 4 of this Article to specify the content and presentation of the information to be disclosed pursuant to those paragraphs, including the content of the information concerning economic activities that fulfil only certain of the criteria set out in Article 3 of Regulation (EU) 2020/852, and the methodology to be used in order to comply with them, taking into account the specificities of both financial and non-financial undertakings and the technical screening criteria established pursuant to this Regulation.’ (ENVI 16, ECON 32, ECR 403, S&D 404)~~

(6) Article 29b is amended as follows:

*(-a) in paragraph 1, the first subparagraph is replaced by the following:*

*The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure to be used to present that information. (ENVI 17)*

*(-aa) in paragraph 1, the following subparagraph is added after the second subparagraph:*

*The Commission, after consultation with relevant stakeholders, shall develop voluntary sector-specific guidelines to assist undertakings in the same sector in conducting their materiality assessment. These guidelines shall provide tailored support for identifying and disclosing sector-relevant sustainability impacts, risks, and opportunities, ensuring consistency and comparability across companies operating in the same sector.’ (ECON 35, ENVI 18, EPP 401, RE 426, EPP 428, EPP 429)*

*(a) in paragraph 1, the third, ~~and~~ fourth and sixth subparagraphs are deleted;*

*(aa) in paragraph 2, the first subparagraph is replaced by the following:*

*2. The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is simple, accessible, streamlined, understandable, proportionate, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall:*

*(a) to the extent possible, be quantitative in nature;*

*(b) avoid double reporting and any overlap with obligations stemming from other legislative instruments;*

*(c) avoid imposing a disproportionate administrative and financial burden on undertakings; and*

*(d) ensure to the greatest extent possible interoperability with*

*internationally recognised standards set by global standard-setting initiatives for sustainability reporting as required by paragraph 5, point (a).’;*

*(Rapp 44, EPP 432, ENVI 20, ECON 36, ECR 421, EPP 424, Greens 430)*

- (b) in paragraph 4, first subparagraph, the last sentence is replaced by the following:

*‘Sustainability reporting standards shall take account of the difficulties, including legal limitations stemming from this Directive (ECON 37, ECR 433), that undertakings might encounter in gathering information from actors throughout their value chain, especially from those which are not subject to the sustainability reporting requirements laid down in Article 19a or 29a and from suppliers in emerging markets and economies.*

*Sustainability reporting standards shall specify disclosures on value chains that are proportionate and relevant to the capacities and characteristics of undertakings in the value chains, and to the scale and complexity of their activities, especially those of undertakings that are not subject to the sustainability reporting requirements laid down in Article 19a or 29a.*

Sustainability reporting standards shall not specify disclosures that would require undertakings to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ~~1750~~ ~~1000~~ employees *and a net turnover of EUR 450 000 000* during the financial year any information that exceeds the information to be disclosed pursuant to the sustainability reporting standards for voluntary use referred to in Article 29ca.’; *(Rapp 45)*

- (7) Article 29c is deleted;
- (8) the following Article 29ca is inserted:

*‘Article 29ca*

#### **Sustainability reporting standards for voluntary use**

1. To facilitate voluntary reporting of sustainability information by undertakings other than those referred to in Articles 19a(1) and 29a(1) *and to limit the information that can be requested from such undertakings for the purposes of this Directive*, the Commission shall adopt a delegated act by [*4 months after entry into force of this Directive*] in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards for voluntary use by such undertakings. *(Rapp 46)*

2. The sustainability reporting standards referred to in paragraph 1 shall be *based on Commission Recommendation 2025/4984 and* proportionate to *the size of the undertakings, and be* relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also, to the extent possible, specify the structure to be used to present such sustainability information. *Undertakings within the value chain may choose a template for reporting of sustainability information, so that undertakings*

*requesting information are not required to assess or map the size categories of all entities in their value chain. (EPP 454)*

**3. The Commission shall, at least every four years after the date of its application, review the delegated act referred to in paragraph 1 and, where necessary, it shall amend it to take into account developments relevant to sustainability reporting.**

**4. When amending delegated acts pursuant to paragraph 3, the Commission shall take into consideration technical advice from EFRAG.**

- (9) Article 29d is replaced by the following:

*‘Article 29d*

#### **Single electronic reporting format**

1. Undertakings subject to the requirements of Article 19a of this Directive shall prepare their management report in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815\* and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format to be specified in that Delegated Regulation. Until such rules on the marking up are adopted by way of that Delegated Regulation, undertakings shall not be required to markup their sustainability reporting.

2. Parent undertakings subject to the requirements of Article 29a shall prepare their consolidated management report in the electronic reporting format specified in Article 3 of Delegated Regulation (EU) 2019/815 and shall mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852, in accordance with the electronic reporting format to be specified in that Delegated Regulation. Until such rules on the marking up are adopted by way of that Delegated Regulation, parent undertakings shall not be required to markup their sustainability reporting.;

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\* Commission Delegated Regulation (EU) 2018/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/815/oj](http://data.europa.eu/eli/reg_del/2019/815/oj)).’;

- (10) in Article 33, paragraph 1 is replaced by the following:

‘1. Member States shall ensure that the members of the administrative, management and supervisory bodies of an undertaking, acting within the competences assigned to them by national law, have collective responsibility for ensuring that the following documents are drawn up and published in accordance with the requirements of this Directive and, where applicable, with the international accounting standards adopted pursuant to Regulation (EC) No 1606/2002, with Delegated Regulation (EU) 2019/815, with the sustainability reporting standards

referred to in Article 29b of this Directive, and with the requirements of Article 29d of this Directive:

- (a) the annual financial statements, the management report and the corporate governance statement when provided separately; and
- (b) the consolidated financial statements, the consolidated management reports and the consolidated corporate governance statement when provided separately.

By way of derogation from subparagraph 1, Member States *may provide* ~~shall ensure~~ that the members of the administrative, management and supervisory bodies of an undertaking, acting within the competences assigned to them by national law, do not have collective responsibility for ensuring that the management report, or consolidated management report, where applicable, is prepared in accordance with Article 29d.’;

(11) Article 34 is amended as follows:

(a) paragraph 1, second subparagraph, point (aa), is replaced by the following:

‘(aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards, and the compliance with the requirement to mark up sustainability reporting in accordance with Article 29d, and as regards the compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852;’;

(b) the following paragraph 2a is inserted:

‘2a. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the obligation on undertakings not to seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ~~1750~~ **4000** employees *and a net turnover of EUR 450 000 000 (Rapp 47)* during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, except for additional sustainability information that is commonly shared between undertakings in the sector concerned.’;

(ba) *the following paragraph 2b is inserted:*

*‘2b. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the possibility of undertakings in the value chain to omit to provide information in exceptional cases where an undertaking established under legislation of a third-country could be sanctioned due to third-country legislation simply by transmitting sustainability data.’ (RE 488)*

(12) in Article 40a, paragraph 1 is amended as follows:

***(-a) the first subparagraph is replaced by the following:***

***‘A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2), and in accordance with Article 29a(3), at the group level of that ultimate third-country parent undertaking.’ (ECON 43)***

**(a) the second subparagraph is replaced by the following:**

***‘The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive which, on their balance sheet dates, exceed a net turnover of EUR 450 000 000 in the preceding financial year.’ (Rapp 48)***

**(b) the fourth and fifth subparagraphs are replaced by the following:**

***‘The rule referred to in the third subparagraph shall only apply to a branch where the third-country undertaking does not have a subsidiary undertaking as referred to in the first subparagraph, and where the branch generated a net turnover exceeding EUR 450 000 000 the threshold referred to in Article 3(4) point (b) of this Directive in the preceding financial year.***

***The first and third subparagraphs shall only apply to the subsidiary undertakings or branches referred to in those subparagraphs where the third-country undertaking, at its group level, or, if not applicable, the individual level, generated a net turnover in the Union exceeding EUR 450 000 000 for each of the last two consecutive financial years.’; (Rapp 49)***

**(13) Article 49 is amended as follows:**

***(-a) in paragraph 2, first sentence, the reference to Article 29c is deleted;***

***(-aa) in paragraph 3, first sentence, the reference to Article 29c is deleted;***

***(-ab) paragraph 3b is amended as follows:***

***(iii) in the first subparagraph, introductory wording, the reference to Article 29c is deleted;***

***(iv) in the fourth subparagraph, the reference to Article 29c is deleted;***

***(iii) in the sixth subparagraph, the reference to Article 29c is deleted.***

**(a) the following paragraphs 3c to 3e 3d (S&D 519) are inserted:**

***‘3c. The power to adopt delegated acts referred to in Article Articles 19b(5), 29aa(5) and 29ca (ENVI 27, ECON 50, S&D 521) shall be conferred on the Commission for an indeterminate period from [date of entry into force of amending Directive].***

3d. The delegations of powers referred to in ~~Article~~ ~~Articles 19b(5), 29aa(5) and 29ca~~ (**ENVI 28, ECON 51, S&D 523**) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

~~3e. — The Commission shall gather all necessary expertise, prior to the adoption and during the development of delegated acts pursuant to Articles 19b(5) and 29aa(5), including through the consultation of the experts of the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852.~~ (**ENVI 29, ECON 52, S&D 524**)

(b) paragraph 5 is replaced by the following:

‘5. A delegated act adopted pursuant to Article 1(2), Article 3(13), ~~Article 19b, Article 29aa,~~ (**ECON 53, S&D 527**) Articles 29b, 29ca or 40b, or Article 46(2) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.’.

#### **Article 4 a (new)**

##### ***Digital solutions***

**1. The Commission shall establish a dedicated digital reporting portal serving as a one-stop-shop for companies. The portal shall provide free access to all templates, guidelines and information relating to all reporting requirements imposed on companies in Union law, including voluntary tools, tailored to a company’s size, sector, products and services, and risk exposure. It shall also provide access to information on funding and tendering opportunities to help companies implement, comply with and benefit from their due diligence obligations.**

***For the purposes of the first subparagraph, the Commission shall ensure that the relevant data platforms providing information to companies and data users are interoperable and that data can be transmitted, exchanged and analysed in a technically seamless manner and complement the European Single Access Point.***

**2. The Commission shall submit a report to the European Parliament and the Council by ... [24 months after the entry into force of this Directive] on the need to provide for technological solutions for the purposes of this Directive, including the use of trustworthy artificial intelligence in accordance with Regulation (EU) 2024/1689. (Rapp 82, S&D 468, Greens 873)**

## ALT CA 3 on CSRD

### *Article 3*

#### *Amendments to Directive (EU) 2022/2464*

In Directive (EU) 2022/2464, Article 5(2) is amended as follows:

- (1) the first subparagraph is amended as follows:
  - (a) point (a) is deleted;
  - (b) point (b) is amended as follows:
    - (i) point (i) is replaced by the following:

‘(i) to ~~large~~ undertakings which, on their balance sheet dates, exceed the average number of **1750 1000** employees **and a net turnover of EUR 450 000 000** during the financial year;’;
    - (ii) point (ii) is replaced by the following:

‘(ii) to parent undertakings of a ~~large~~ group which, on their balance sheet dates, exceed the average number of **1750 1000** employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year;’;
  - (c) point (c) is deleted;
- (2) the third subparagraph is amended as follows:
  - (a) point (a) is deleted;
  - (b) point (b) is amended as follows:
    - (i) point (i) is replaced by the following:

‘(i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are ~~large~~ undertakings ~~within the meaning of Article 3(4) of Directive 2013/34/EU~~ which, on their balance sheet dates, exceed the average number of **1750 1000** employees **and a net turnover of EUR 450 000 000** during the financial year;’;
    - (ii) point (ii) is replaced by the following:

‘(ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a ~~large~~ group which, on its balance sheet dates, exceed the average number of **1750 1000** employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year;’;
  - (c) point (c) is deleted.

## ALT CA 4 - CSDDD



## Article 4

### Amendments to Directive (EU) 2024/1760

Directive (EU) 2024/1760 is amended as follows:

(17) in Article 1(1), point (c) is ~~deleted~~ replaced by the following:

~~‘(c) — the obligation for companies to adopt a transition plan for climate change mitigation, including implementing actions which aim to ensure, through best efforts, compatibility of the business model and of the strategy of the company with the transition to a sustainable economy and with the limiting of global warming to 1,5 °C in line with the Paris Agreement.’; (Rapp 54)~~

(1a) Article 2 is amended as follows:

(a) in paragraph 1, point (a) is replaced by the following:

*‘(a) the company had more than 5 000 employees on average and had a net worldwide turnover of more than EUR 1.5 billion in the last financial year for which annual financial statements have been or should have been adopted’;*

(b) in paragraph 2, point (a) is replaced by the following:

*‘(a) the company generated a net turnover of more than EUR 1.5 billion in the Union in the financial year preceding the last financial year’;*

(c) in paragraph 3, the first subparagraph is replaced by the following:

*‘3. Where the ultimate parent company has as its main activity the holding of shares in operational subsidiaries and does not engage in taking management, operational or financial decisions affecting the group or one or more of its subsidiaries, it may be exempted from carrying out the obligations under this Directive. That exemption is subject to the condition that one of the ultimate parent company’s subsidiaries established in the Union is designated to fulfil the obligations set out in Articles 6 to 16 on behalf of the ultimate parent company, including the obligations of the ultimate parent company with respect to the activities of its subsidiaries. In such a case, the designated subsidiary is given all the necessary means and legal authority to fulfil those obligations in an effective manner, in particular to ensure that the designated subsidiary obtains from the companies of the group the relevant information and documents to fulfil the obligations of the ultimate parent company under this Directive.’; (Rapp 56)*

• ~~(1a) — in Article 3(1), point (g), point (ii) is deleted (EPP 597)~~

(18) in Article 3(1), point (n) is amended as follows:

(a) point (n) is replaced by the following:

*‘(n) ‘stakeholders’ means the company’s employees, the employees of its subsidiaries and of its business partners, and their trade unions and workers’ representatives, and individuals or communities whose rights or interests are or could be directly affected by **the adverse impacts on human rights and the environment that stem from** the products, services and operations of the company, its subsidiaries and its business partners and the legitimate representatives of those individuals or communities’; (partially DROI 6)*

***(b) the following point (w) is added:***

***‘(w) ‘reasonably available information’ means information which can be obtained by the company from its own (RE 198) ,\_or from existing or secondary sources without contacting a business partner.’***

**(19)** Article 4 is replaced by the following:

*‘Article 4*

**Level of harmonisation**

1. Without prejudice to Article 1(2) and (3), Member States shall not introduce, in their national law, provisions within the field covered by this Directive ~~laying down human rights and environmental due diligence obligations~~ ***(rapp 57)*** diverging from those laid down in Articles ~~2 and 3, 6 to 8 16 and Articles 24, 25 and 26~~ Article 10(1) to (5), Article 11(1) to (6) and Article 14. ***(rapp 57, EPP 616)***

2. ~~Notwithstanding paragraph 1, this Directive shall not preclude Member States from introducing, in their national law, more stringent provisions diverging from those laid down in provisions other than Articles 6 and, 8, Article 10(1) to (5), Article 11(1) to (6) and Article 14, or provisions that are more specific in terms of the objective or the field covered, including by regulating specific products, services or situations, in order to achieve a different level of protection of human, employment and social rights, the environment or the climate.’; (Rapp 58, partially ECR 608, EPP 619, EPP 621,~~

**(3a)** Article 6 is amended as follows:

***(a) paragraph 1 is amended as follows:***

***‘1. Member States shall ensure that parent companies falling under the scope of this Directive are allowed to fulfil the obligations set out in Articles 7 to 11 on behalf of companies which are subsidiaries of those parent companies and fall under the scope of this Directive, if this ensures effective compliance. This is without prejudice to such subsidiaries being subject to the exercise of the supervisory authority’s powers in accordance with Article 25 and to their civil liability in accordance with Article 29.’***

***(b) paragraph 3 is deleted. (Rapp 60)***

***(c) the following paragraph 4 is added:***

***‘ When a company covered by this Directive acquires a company that was not in the scope of this Directive, the acquiring company has two years to integrate the processes of the purchased company into its own due diligence policy strategy.’***  
***(RE 780)***

(20) Article 8 is amended as follows:

(a) ~~in paragraph 2, point (b)~~ is replaced by the following:

***‘2. As part of the obligation set out in paragraph 1, and adopting a risk-based approach that takes into account relevant risk factors, including geographical and contextual risk factors, such as the level of law enforcement; sectoral, product or service risk factors, as well as business operation or business partners risk factors, such as whether the business partner is not a company covered by this Directive, companies shall take appropriate measures to: (Rapp 61, INTA 1, partially EPP 636, ECR 624)***

***(a) carry out a scoping, based on reasonably available information, to identify general areas across their own operations, those of their subsidiaries and, where related to their chains of activities, those of their business partners where adverse impacts are most likely to occur and to be most severe (INTA 2, partially S&D 632, RE 633, partially EPP 636, partially EPP 637);***

***(b) based on the results of the mapping scoping referred to in point (a), and where, on the basis of relevant and verifiable information, the company has grounds to believe that adverse impacts have arisen or may arise (INTA 3), carry out and in-depth a further (Rapp 61) assessment of their own operations, those of their subsidiaries and, where related to their chains of activities, those of their direct business partners, in the only in the (EPP 637) areas where adverse impacts were identified to be most likely to occur and to be most severe. Companies shall not be required to request any information from business partners, where no likely and severe risks were identified. (partially EPP 637) Companies shall be able to prioritise assessing direct business partners, in line with severity and likelihood of the adverse impacts. (INTA 3);***

(b) ~~the following paragraph 2a is inserted~~ paragraph 3 is replaced by the following:

***3. Member States shall ensure that, for the purposes of the scoping provided for in paragraph 2, point (a), companies do not seek to obtain the information from their business partners but rely solely on information that is already reasonably available, including risk factors (Rapp 65, EPP 685).***

***‘2a. — Where a company has plausible information that suggests that adverse impacts at the level of the operations of an indirect business partner have arisen or may arise, it shall carry out an in-depth assessment. The company shall always carry out such an assessment where the indirect, rather than direct, nature of the relationship with the business partner is the result of an artificial arrangement that does not reflect economic reality but points to a circumvention of paragraph 2, point (b). Where the assessment confirms the***

~~likelihood or existence of the adverse impact, it is deemed to have been identified.~~

~~The first subparagraph is without prejudice to the company considering available information about indirect business partners and whether those business partners can follow the rules and principles set out in the company's code of conduct when selecting a direct business partner.~~

~~Notwithstanding the first subparagraph, irrespective of whether plausible information is available about indirect business partners, a company shall seek contractual assurances from a direct business partner that that business partner will ensure compliance with the company's code of conduct by establishing corresponding contractual assurances from its business partners. Article 10(2), points (b) and (e) shall apply accordingly.';~~

- (c) paragraph 4 is replaced by the following:

***'4. Member States shall ensure that, for the purposes of the further assessment provided for in paragraph 2, point (b), of this Article companies do not seek to obtain information from business partners, unless this is necessary. Where the business partner has fewer than 5000 employees, companies may seek such information only as a last resort, and if it cannot reasonably be obtained by other means, in particular from existing or secondary sources. In any case, any request shall be targeted, reasonable and proportionate.***

Where information necessary for the ~~in-depth~~ ***further*** assessment provided for in paragraph 2, point (b) can be obtained from different business partners, the company shall ~~prioritise requesting~~ ***seek*** such information, where reasonable, directly from the business partner or partners where the adverse impacts are most likely to occur. ***Information may be sought individually or collaboratively.'***

- (d) the following paragraph 5 is added:

***'5. Member States shall ensure that, for mapping provided for in paragraph 2, point (a), companies do not seek to obtain information from direct business partners with fewer than 500 employees that exceeds the information specified in the standards for voluntary use referred to in Article 29a of Directive 2013/34/EU. By way of derogation to the first subparagraph, where additional information is necessary for the mapping provided for in paragraph 2, point (a), in light of indications of likely adverse impacts or because the standards do not cover relevant impacts, and where such additional information cannot reasonably be obtained by other means, the company may seek such information from that business partner.';*** ***the purposes of identifying and assessing the adverse impacts referred to in paragraph 1 based on, where appropriate, quantitative and qualitative information, companies are entitled to make use of appropriate resources, including independent reports, digital solutions, industry or multi-stakeholders initiatives, collaboration and information gathered through the notification***

*mechanism and the complaints procedure provided for in Article 14. (EPP 674, ENVI 44, 47, INTA 6, RE 633, S&D 669)*

*Where, despite having taken appropriate measures to identify adverse impacts, companies do not have all the necessary information regarding their chains of activities, they shall be able to reasonably explain why such information cannot be obtained. If, as a result, they could not take appropriate measures to prevent, mitigate, bring to an end or minimise the adverse impact, they shall not be penalised. (EPP 674)*

(4a) Article 9 is replaced by the following:

**‘Article 9**

***Prioritisation of identified actual and potential adverse impacts***

**1. Member States shall ensure that, where it is not feasible for companies to prevent, mitigate, bring to an end or minimise all adverse impacts identified pursuant to Article 8, companies may prioritise the most severe and most likely adverse impacts in order to fulfil the obligations laid down in Article 10 or 11.**

**2. Once the most severe and most likely adverse impacts are addressed in accordance with Article 10 or 11 within a reasonable time, the company shall address less severe and less likely adverse impacts.**

**3. Where prioritisation decisions are made in accordance with this Article, Member States shall ensure that companies are not penalised under Article 25 or 27 for any harm stemming from any less significant adverse impacts that have not yet been addressed.’; (Rapp 67)**

(21) in Article 10, paragraph 6 is replaced by the following:

**‘6. As regards potential adverse impacts as referred to in paragraph 1 that could not be prevented or adequately mitigated by the measures set out in paragraphs 2, 4 and 5, the company shall ~~shall~~ **can** (ECR 701), as a last resort:**

- (a) refrain from entering into new, or extending existing, relations with a business partner in connection with which, or in the chain of activities of which, the impact has arisen,**
- (b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced prevention action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and**
- (c) use or increase its leverage, *where possible (INTA 8)*, through the *temporary (INTA 8)* suspension of the business relationship with respect to the activities concerned.**

As long as there is a reasonable expectation that the enhanced prevention action plan will succeed, the mere fact of continuing to engage with the business partner shall

not *expose the company to penalties pursuant to Article 27 or to liability under Article 29* ~~trigger the company's liability.~~ (*Rapp 68*)

Prior to *temporarily (INTA 9, partially Greens 710)* suspending a business relationship, the company shall assess *in consultation with relevant stakeholders, (INTA 9, partially Greens 710) whether no available alternative to that business relationship, that provides a raw material, product or service essential to the company's production of goods or provision of services, exists and the suspension would cause substantial prejudice to the company (INTA 9, Rapp 69) or* whether the adverse impacts from doing so can be reasonably expected to be manifestly more severe than the adverse impact that could not be prevented or adequately mitigated. Should that be the case, the company shall not be required to suspend the business relationship and shall be in a position to report to the competent supervisory authority about the duly justified reasons for such decision.

Member States shall provide for an option to suspend *or terminate* the business relationship in contracts governed by their laws ~~in accordance with the first subparagraph,~~ except for contracts where the parties are obliged by law to enter into them.

Where the company decides to suspend the business relationship, it shall take steps to prevent, mitigate or bring to an end the impacts of the suspension, shall provide reasonable notice to the business partner concerned and shall keep that decision under review.

Where the company decides not to suspend the business relationship pursuant to this Article, it shall monitor the potential adverse impact and periodically assess its decision and whether further appropriate measures are available.';

(22) in Article 11, paragraph 7 is replaced by the following:

'7. As regards actual adverse impacts as referred to in paragraph 1 that could not be *brought to an end or the extent of which could not be minimised* ~~prevented or adequately mitigated (Rapp 70, S&D 731, INTA 11, DROI 9)~~ by the measures set out in paragraphs 3, 5 and 6, the company *can shall (ECR 732)*, as a last resort:

- (a) refrain from entering into new, or extending existing, relations with a business partner in connection with which, or in the chain of activities of which, the impact has arisen,
- (b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced ~~prevention~~ *corrective (Rapp 71, INTA 12, DROI 10, S&D 736, Greens 737)* action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and
- (c) use or increase its leverage, *where possible*, through the *temporary (INTA 13)* suspension of the business relationship with respect to the activities concerned.

As long as there is a reasonable expectation that the enhanced ~~prevention~~ *corrective (Rapp 72, INTA 14, DROI 11, S&D 745)* action plan will succeed, the mere fact of continuing to engage with the business partner shall not *expose the company to*

*penalties pursuant to Article 27 or to trigger the company's liability pursuant to Article 29 (Rapp 72, DROI 11).*

Prior to *temporarily (INTA 15, partially Greens 748)* suspending a business relationship, the company shall assess, *in consultation with relevant stakeholders (partially Greens 749), whether no available alternative to that business relationship, that provides a raw material, product or service essential to the company's production of goods or provision of services, exists and the suspension would cause substantial prejudice to the company, (INTA 15, DROI 12) or* whether the adverse impacts from doing so can be reasonably expected to be manifestly more severe than the adverse impact that could not be ~~prevented or adequately mitigated~~ *brought to an end (INTA 15, DROI 12, partially S&D 750) or the extent of which could not be adequately minimised.* Should that be the case, the company shall not be required to suspend the business relationship and shall be in a position to report to the competent supervisory authority about the duly justified reasons for such decision.

Member States shall provide for an option to suspend *or terminate* the business relationship in contracts governed by their laws ~~in accordance with the first subparagraph~~, except for contracts where the parties are obliged by law to enter into them.

Where the company decides to suspend the business relationship, it shall take steps to prevent, mitigate or bring to an end the impacts of the suspension, shall provide reasonable notice to the business partner concerned and shall keep that decision under review.

Where the company decides not to suspend the business relationship pursuant to this Article, it shall monitor the ~~potential~~ *actual (Rapp 74, INTA 17, DROI 15, partially S&D 760)* adverse impact and periodically assess its decision and whether further appropriate measures are available.';

(23) in Article 13, paragraph 3 is amended as follows:

(a) the introductory wording is replaced by the following:

'Consultation of relevant stakeholders shall take place at the following stages of the due diligence process:';

(b) points (c) and (e) are deleted;

(24) in Article 15, the second sentence is replaced by the following:

'Such assessments shall be based, where appropriate, on qualitative and quantitative indicators and be carried out without undue delay after a significant change occurs, but at least every ~~4~~ 5-years and whenever there are reasonable ~~(ENVI 51, EPP 785)~~ grounds to believe that the measures are no longer adequate or effective or that new risks of the occurrence of those adverse impacts may arise.';

(25) ~~in~~ Article 19 *is amended as follows:*

*(a) paragraph 2 point (b) is deleted; (Rapp 75)*

*(b) paragraph 3 is replaced by the following:*

- ‘3. The guidelines referred to in paragraph 2, point (a), **(b) and (d) to (g) (ENVI 52)** shall be made available by 26 July 2026, ~~those referred to in paragraph 2, points (d) and (e), by 26 January 2027, and those referred to in paragraph 2, points (b), (f) and (g), by 26 July 2027.~~’;
- (26) ~~in Article 22 is deleted; (1), the first subparagraph is replaced by the following:~~  
~~‘Member States shall ensure that companies referred to in Article 2(1), points (a), (b) and (c), and Article 2(2), points (a), (b) and (c), adopt a transition plan for climate change mitigation, including implementing actions, which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5°C in line with the Paris Agreement and the objective of achieving climate neutrality as established in Regulation (EU) 2021/1119, including its intermediate and 2050 climate neutrality targets, and where relevant, the exposure of the company to coal, oil and gas-related activities.’;~~
- (10a) *in Article 24, paragraph 1 is replaced by the following:*  
**1. Each Member State shall designate one or more supervisory authorities to supervise compliance with the obligations laid down in the provisions of national law adopted pursuant to Articles 7 to 16. (Rapp 78)**
- (10b) *in Article 25, paragraph 1 is replaced by the following:*  
**1. Member States shall ensure that the supervisory authorities have adequate powers and resources to carry out the tasks assigned to them under this Directive, including the power to require companies to provide information and carry out investigations related to compliance with the obligations set out in Articles 7 to 16. (Rapp 79)**
- (10c) *in Article 27(2), point (d) is deleted; (Rapp 80)*
- (27) in Article 27, paragraph 4 is replaced by the following:  
‘4. The Commission, in collaboration with Member States, shall issue guidance **on the appropriate level of penalties, taking into account the turnover ~~not~~ ~~profits~~ of companies**, to assist supervisory authorities in determining the level of penalties in accordance with this Article. ~~Member States shall not set a maximum limit of pecuniary penalties in their national law transposing this Directive that would prevent supervisory authorities from imposing penalties in accordance with the principles and factors set out in paragraphs 1 and 2.~~’;  
**(S&D 823, Greens 822, ECON 77, ENVI 57)**
- (28) Article 29 is amended as follows:
- (a) paragraph 1 is deleted;
- (b) paragraph 2 is replaced by the following:  
‘2. Where a company is held liable pursuant to national law for damage caused to a natural or legal person by a failure to comply with the due diligence requirements under this Directive, Member States shall ensure that those persons have a right to full compensation. Full compensation shall not



lead to overcompensation, whether by means of punitive, multiple or other types of damages.’;

(c) in paragraph 3, point (d) is deleted;

(d) paragraph 4 is replaced by the following:

‘4. Companies that have participated in industry or multi-stakeholder initiatives, or used independent third-party verification or contractual clauses to support the implementation of due diligence obligations may nevertheless be held liable in accordance with national law.’;

(e) in paragraph 5, the first subparagraph is replaced by the following:

‘The civil liability of a company for damages as referred to in this Article shall be without prejudice to the civil liability of its subsidiaries or of any direct and indirect business partners in the chain of activities of the company.’;

(f) paragraph 7 is deleted;

**(29) ~~in~~ Article 36 is amended as follows:**

**(a)** paragraph 1 is deleted;

**(b) in paragraph 2, point (e) is deleted. (Rapp 81)**

## *Article 5*

### *Transposition*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by [*12 months after entry into force*] at the latest. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

## **ALT CA 5 - Recitals**

(1) In its Communication of 11 February 2025 entitled ‘A simpler and faster Europe: Communication on implementation and simplification’<sup>14</sup>, the European Commission set out a vision for an implementation and simplification agenda that delivers fast and

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<sup>14</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 February 2025, ‘A simpler and faster Europe: Communication on implementation and simplification’, COM/2025/47 final

visible improvements for people and business on the ground. This requires more than an incremental approach and the Union must take bold action to achieve this goal. The Commission, the European Parliament, the Council, Member States' authorities at all levels and stakeholders need to work together to streamline and simplify EU, national and regional rules and implement policies more effectively.

- (2) In the context of the Commission's commitment to reduce reporting burdens and enhance competitiveness, it is necessary to amend Directives 2006/43/EC<sup>15</sup> 2013/34/EU<sup>16</sup>, (EU) 2022/2464<sup>17</sup> and (EU) 2024/1760 of the European Parliament and of the Council<sup>18</sup>, whilst maintaining the policy objectives of the European Green Deal<sup>19</sup>, and the Sustainable Finance Action Plan<sup>20</sup>.
- (3) Article 26a(1) of Directive 2006/43/EC requires Member States to ensure that statutory auditors and audit firms carry out the assurance of sustainability reporting in compliance with limited assurance standards to be adopted by the Commission. Article 26a(3) of that Directive requires the Commission to adopt those standards by 1 October 2026. Undertakings have raised concerns on the work carried out by the assurance providers and have expressed the need for flexibility in addressing specific risks and critical issues identified in the areas of sustainability assurance. ~~To enable~~ The Commission ~~to~~ **should duly take into account** of those concerns **when working on the** limited assurance standards. ~~In any case, the Commission will issue targeted assurance guidelines by 2026 that clarify the necessary procedures that assurance providers are to perform as part of their limited assurance engagement before adopting the standards by delegated act. The lack of harmonised assurance standards is contributing to the problems experienced by undertakings, and it is therefore of the utmost urgency for the Commission to adopt a suitable delegated act as planned.~~ (1 EPP, 94 SD, 95 EPP).
- (4) Article 26a(3), second subparagraph, of Directive 2006/43/EC empowers the Commission to adopt standards for reasonable assurance by 1 October 2028, following an assessment of feasibility. To avoid an increase in costs of assurance for undertakings, the requirement

<sup>15</sup> Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87, ELI: <http://data.europa.eu/eli/dir/2006/43/oj>).

<sup>16</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

<sup>17</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15, ELI: <http://data.europa.eu/eli/dir/2022/2464/oj>).

<sup>18</sup> Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (OJ L, 2024/1760, 5.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1760/oj>).

<sup>19</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, 'The European Green Deal', COM/2019/640 final.

<sup>20</sup> Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European Economic and Social Committee and the Committee of the Regions of 8 March 2018, 'Action Plan: Financing Sustainable Growth', COM/2018/097 final.

to adopt such standards for reasonable assurance should be removed.

- (5) Article 19a(1) of Directive 2013/34/EU requires large undertakings and small and medium-sized undertakings with securities admitted to trading on an EU regulated market, excluding micro-undertakings, to prepare and publish a sustainability statement at individual level. To reduce the reporting burden on undertakings, the obligation to prepare and publish a sustainability statement at individual level should be reduced to **large undertakings with an average of more than 1750 1000 employees and a net turnover of EUR 450 000 000** during the financial year. ~~Considering that for an undertaking to be large it has to exceed two out of the three criteria in Article 3(4) of Directive 2013/34/EU, this means that to be subject to the reporting requirements an undertakings must have an average of more than 1000 employees during the financial year and either a net turnover above EUR 50 million or a balance sheet total above EUR 25 million.~~ ***It should be possible to exempt ultimate parent undertakings which are financial holding undertakings not involved in management activities from complying with reporting obligations.*** (2 EPP, 106 EPP, 107 EPP)
- (6) ~~A balance needs to be found between the objectives of data generation and reduction of administrative burden. Sustainability reporting, including the information referred to in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>24</sup>, of undertakings with an average of more than large undertakings with an average of more than 1000 employees during the financial year is indispensable to understand the transition to a climate neutral economy. In the light of the balance to be found between the objectives of data generation and reduction of administrative burden, undertakings within the new scope for sustainability reporting should be able to disclose information referred to in Article 8 of Regulation (EU) 2020/852 in a more flexible way. The Commission should be empowered to set out rules supplementing the reporting regime for those undertakings. It should in particular be clarified that the Commission is empowered to specify the reporting regime for activities that are only partially taxonomy aligned.~~ (SD 109, ECON 2)
- (7) Article 1(3) of Directive 2013/34/EU specifies that credit institutions and insurance undertakings that are large undertakings or small and medium-size undertakings – excluding micro-undertakings – with securities admitted to trading on an EU regulated market are subject to the sustainability reporting requirements set out in that Directive, regardless of their legal form. Considering that the scope of individual sustainability reporting should be reduced to **large undertakings with an average of more than 1750 1000 employees and a net turnover of EUR 450 000 000** during the financial year, that reduction in scope should also apply to credit institutions and insurance undertakings. (EPP 4, EPP 118)
- (7a) For the purpose of consistency with this Directive, it is important that financial sector legislation remains coherent with its provisions. In this context, it should be considered whether requirements for the financial sector ought to be framed in a way that does not create an obligation for financial undertakings to obtain any information from***

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<sup>24</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

***undertakings which are not obliged to publish non-financial information pursuant to Article 19a or 29a of Directive 2013/34/EU. It should also be considered whether sector-specific financial services legislation, including delegated acts, guidelines by the ESAs and supervisory expectations, ought to be adapted to take into account the content of this Directive. (ECON 4)***

- (8) The European Financial Stability Facility (EFSF) established by the EFSF Framework Agreement is subject to the sustainability reporting requirements set out in Directive 2013/34/EU, although it is exempted from the sustainability reporting regime set out in Directive 2004/109/EC of the European Parliament and of the Council<sup>22</sup> pursuant to Article 8 of that Directive. Despite it being a large undertaking incorporated in a legal form listed in Annex I to Directive 2013/34/EU, the EFSF has a mandate - i.e. to safeguard financial stability in the Union by providing temporary financial assistance to Member States whose currency is the euro – that is largely similar to the one of the European Stability Mechanism (ESM), which is not subject to sustainability reporting requirements. For the EFSF to benefit from the same treatment as the ESM as regards sustainability reporting, and for consistency with the exemption regime provided by Directive 2004/109/EC, the EFSF should be exempted from the regime on sustainability reporting provided by Directive 2013/34/EU.
- (9) Article 19a(3) of Directive 2013/34/EU requires undertakings to report information about the undertaking's own operations and about its value chain. It is necessary to ***provide clarity and*** reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability. The reporting undertaking, for the purposes of reporting sustainability information at individual or at consolidated level, as required by Directive 2013/34/EU, and without prejudice to Union requirements to conduct a due diligence process, should therefore not seek to obtain from large undertakings with an average of more than ~~1750~~ ~~1000~~ employees ***and a net turnover of EUR 450 000 000*** on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. The reporting undertaking should, ~~however,~~ ***adopt a risk-based approach, prioritizing efforts to gather information on high-risk impacts and sustainability issues commonly associated with its sector and*** be allowed to collect from such undertakings in its value chain any additional sustainability information that is commonly shared between undertakings in the sector concerned. ***Where not all the necessary information regarding their value chain is available, or such information is incomplete or subject to legal limitations, the undertakings should be allowed, without any time limitation, to explain the efforts made to obtain the necessary information about their value chain, the reasons why that information could not be obtained, and their plans to obtain such information in the future.*** Undertakings reporting on their value chain in accordance with those limitations should be deemed to comply with the obligation to report on their sustainability. Assurance providers should prepare their assurance opinion respecting the obligation on undertakings not to seek to obtain from undertakings in their value chain that have up to ~~1750~~ ~~1000~~ employees ***and a net turnover***

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<sup>22</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonization of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 39, 31.12.2004, p. 38, ELI: <http://data.europa.eu/eli/dir/2004/109/oj>).

**of EUR 450 000 000** on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. For that purpose, the Commission should be empowered to adopt a delegated act to provide for sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. Those standards should be proportionate to, and relevant for, the capacities and the characteristics of those undertakings and to the scale and complexity of their activities. Those standards should also specify, where possible, the structure to be used to present that information. ***Undertakings within the value chain should be allowed to choose a template for reporting of sustainability information voluntarily, so that undertakings requesting information should not be required to assess or map the size categories of all entities in their value chain.*** (EPP 5, EPP 125, partially SD 127, EPP 130, EPP 132)

***(9a) Until the Commission adopts sustainability reporting standards for voluntary use, undertakings that report sustainability information voluntarily may do so according to the Commission recommendation 2025/4984, which is based on the voluntary standard for SMEs (VSME) developed by EFRAG. To ensure continuity and proportionality, the sustainability reporting standards for voluntary use adopted by the Commission as a delegated act should be based on that recommendation. and should be proportionate and take into account the think small first principle; should use simplified language and modularity allowing for flexibility and progression in the disclosures. The objective of this voluntary standard should be to support companies: (a) providing information that will help satisfy the data needs of undertakings requesting sustainability information from their suppliers; (b) providing information that will help satisfy data needs from banks and investors, therefore helping undertakings in their access to finance; (c) improving the management of the sustainability issues they face, i.e. environmental and social challenges such as pollution, workforce health and safety; this will support their competitive growth and enhance their resilience in the short-, medium- and long-term; and (d) contributing to a more sustainable and inclusive economy.*** (ECR 131, ECR 133)

***(9b) Sustainability reporting requirements should not oblige an undertaking to disclose information such as intellectual capital, intellectual property, know-how or the results of innovation that would qualify as a trade secrets as defined in Directive (EU) 2016/943 of the European Parliament and of the Council. The reporting requirements provided for in this amending Directive should therefore be without prejudice to Directive (EU) 2016/943.*** (RE 134)

(10) Article 29c(1) of Directive 2013/34/EU allows small and medium-sized undertakings with securities admitted to trading on an EU regulated market, small and non-complex institutions and captive re(insurance) undertakings, to report sustainability information in accordance with the limited set of standards to be adopted by the Commission. Considering that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, the empowerment for the Commission to adopt delegated acts to provide for sustainability reporting standards for those small and medium-sized undertakings should be removed.

(11) Article 19a(7) of Directive 2013/34/EU allows small and medium-sized undertakings with securities admitted to trading on an EU regulated market to opt out from sustainability reporting for the first two years of application of those requirements.

Considering that small and medium-sized undertakings should be excluded from the sustainability reporting, the provision allowing for the two-year opt out should be removed.

- (12) Article 29a(1) of Directive 2013/34/EU requires parent undertakings of large groups to prepare and publish a sustainability statement at consolidated level. To reduce the reporting burden on those parent undertakings, the scope of that obligation should be reduced to parent undertakings of ~~large~~ groups with an average of more than ~~1750~~ 1000 employees **and a net turnover of EUR 450 000 000**, on a consolidated basis, during the financial year.

***(12a) Directive (EU) 2022/2464 requires undertakings in scope to report sustainability information according to mandatory European Sustainability Reporting Standards (ESRS). In July 2023 the Commission adopted a first set of ESRS. To deliver swiftly on the simplification and streamlining of sustainability reporting the Commission should adopt a delegated act as soon as possible, and at the latest six months after the entry into force of this directive, to revise the first set of ESRS to substantially reform the standards by: (i) removing datapoints deemed least important for general purpose sustainability reporting, (ii) prioritising quantitative indicators over narrative text, (iii) providing clear instructions on how to apply the materiality principle, to ensure that undertakings are only required to report material information, and to reduce the risk that assurance service providers inadvertently encourage undertakings to report information that is not necessary or dedicate excessive resources to the materiality assessment process, (iv) improving consistency with other pieces of EU legislation, including financial services legislation, (v) ensuring to the greatest extent possible interoperability with global sustainability reporting standards. (RE 147, EPP 184)***

***(12b) To better clarify the demands made to financial holding undertakings that are parent undertakings, only these are exempted from complying with the obligations set out in this directive. Likewise, to decrease the administrative burden on undertakings, for recent acquisitions of subsidiaries that are not reporting yet, parent undertaking should benefit of a 24 months transition period. (RE 149)***

- (13) Article 29b(1), third subparagraph, Directive 2013/34/EU empowers the Commission to adopt sector-specific reporting standards by way of delegated acts, with a first set of such standards to be adopted by 30 June 2026. To avoid an increase in the number of prescribed datapoints that undertakings should report, that empowerment should be removed. ***The Commission should instead issue voluntary sector-specific guidelines to support undertakings and auditors in assessing their risks, opportunities and impacts in specific sectors, to facilitate the application of ESRS within a given sector, to identify the sustainability matters likely to be material for a specific sector and to reduce the burden of reporting. Those guidelines should be based on consultation with relevant stakeholders. (RE 151, EPP 152)***

- (14) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to not specify disclosures requiring undertakings to obtain from small and medium-sized undertakings in their value chain any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for small and medium-sized undertakings with securities admitted to trading on an EU regulated market. Considering

that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, and in order to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability, the sustainability reporting standards should not specify disclosures requiring undertakings to obtain from undertakings in their value chain that have up to **1750 4000-employees and a net turnover of EUR 450 000 000** on average during the financial year any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability.

***(14a) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to take into account the difficulties undertakings may encounter in gathering information from actors throughout their value chain. In knowledge of recent attempts from third countries to block the sharing of data from non-EU countries to EU companies, Member States should allow information required by this Directive, in exceptional cases where an undertaking in a non-EU third country could be sanctioned due to third-country legislation simply by transmitting sustainability data, to replace the information not provided by the undertaking of a non-EU third country by default values. This default value, which is calculated or drawn from secondary data, should represent an estimation of the average value for an indicator, for a specific country and sector. When such default values are not available, Member States should allow information not to be disclosed if there is a danger of sanctions due to third-country legislation. (RE 159)***

(15) Article 29d of Directive 2013/34/EU requires undertakings subject to the requirements in Articles 19a and 29a of that Directive to prepare their management report, or consolidated management report, where applicable, in the electronic reporting format specified in Article 3 of Commission Delegated Regulation (EU) 2019/815<sup>23</sup> and to mark up their sustainability reporting, including the disclosures provided for in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council<sup>24</sup>, in accordance with the electronic reporting format to be specified in that Delegated Regulation. To provide clarity to undertakings, it should be specified that until such rules on the marking up ***of sustainability reporting*** are adopted by way of that Delegated Regulation undertakings ~~are~~ should not be required to mark-up their sustainability reporting.

(16) Article 33(1) of Directive 2013/34/EU specifies that the members of the administrative, management and supervisory bodies of an undertaking have collective responsibility for ensuring that ~~the following~~ ***certain*** documents are drawn up and published in accordance with the requirements of that Directive. To provide flexibility for undertakings and reduce their reporting burden, ~~it should be specified~~ ***Member States can provide*** that the collective responsibility of the members of the administrative, management and supervisory bodies of an undertaking for compliance with the requirements of Article 29d

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<sup>23</sup> Commission Delegated Regulation (EU) 2018/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2019/815/oj](http://data.europa.eu/eli/reg_del/2019/815/oj)).

<sup>24</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

of that Directive as regards the digitalisation of the management report is limited to its publication in the single electronic format, including the marking up of the sustainability reporting therein. **(EPP 10)**

- (17) Pursuant to Article 40a(1), fourth and fifth ~~subparagraph~~ **subparagraphs** of Directive 2013/34/EU, a subsidiary in the Union of a third-country undertaking that generates a net turnover of more than EUR 150 million in the Union, or, in the absence of such subsidiary, a branch in the Union that generates a net turnover of more than EUR 40 million, is to publish and make accessible sustainability information at the group level of the third-country parent undertaking. ~~To reach closer alignment with the criteria used to define which undertakings are in the scope of Directive (EU) 2024/1760, the net turnover threshold for the third-country undertaking should be raised from EUR 150 000 000 to EUR 450 000 000. For reasons of consistency and burden reduction, and in order to ensure a level playing field, the size for a subsidiary undertaking and a branch to be in scope of Article 40a should be adjusted. The size of the subsidiary undertaking and the branch should be that of a large undertaking set at a net turnover of more than EUR 450 000 000, whilst the net turnover criteria for the branch should be raised from EUR 40 000 000 to EUR 50 000 000, to align with the net turnover threshold for large undertakings.~~
- (18) Article 5(2), first subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2013/34/EU, with different dates depending on the size of the undertaking concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only ~~large~~ undertakings with more than ~~1750 1000~~ employees **and a net turnover of EUR 450 000 000** on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be removed.
- (19) Article 5(2), third subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2004/109/EC, with different dates depending on the size of the issuer concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only ~~large~~ undertakings with more than ~~1750 1000~~ employees **and a net turnover of EUR 450 000 000** on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings should be removed.
- (20) Article 4(1) of Directive (EU) 2024/1760 prohibits Member States from introducing, in their national law, provisions within the field covered by the Directive laying down human rights and environmental due diligence obligations diverging from those laid down in Article 8(1) and (2), and Article 10(1) of that Directive. To ensure that Member States do not go beyond that Directive and to avoid the creation of a fragmented regulatory landscape resulting in legal uncertainty and unnecessary burden, the full harmonisation provisions of Directive (EU) 2024/1760 should be



expanded to additional provisions regulating the core aspects of the due diligence process. That includes, in particular, the *provisions on due diligence at group level*, identification duty, the duties to address adverse impacts that have been or should have been identified, *prioritisation*, the duties to engage with stakeholders in certain cases, and the duty to provide for a complaints and notification mechanism. **(Rapp 14, EPP 189)** ~~At the same time, Member States should be allowed to introduce more stringent or more specific provisions on other aspects, including to address emerging risks linked to new products or services. At the same time, Member States should continue to be allowed to introduce or maintain provisions of national law regulating specific adverse impacts or specific sectors of activity, specific products or services, in order to achieve a different level of protection of human, employment and social rights, the environment or the climate. Conversely, national rules going beyond a specific objective or field, for instance by regulating the due diligence process in general or regulating due diligence in a whole sector, do not fall within this concept.~~

- (21) Article 5 of Directive (EU) 2024/1760 obliges Member States to ensure that large companies above a certain size conduct risk-based human rights and environmental due diligence. To *ensure effectiveness*, reduce burdens on companies that have to comply with that obligation *and ensure that their resources are used purposefully*, the required due diligence *and measures taken* should as a general rule, be limited to the company's own operations, those of its subsidiaries and those of its direct business partners ('tier 1'). Consequently, when it comes to business relationships *take into account relevant risk factors, including company-level risk factors, such as whether the business partner is not a company covered by this Directive, business operation risk factors, geographic and contextual risk factors, such as the level of law enforcement with respect to the type of adverse impacts; product and service risk factors, and sectoral risk factors*. Companies should *carry out the scoping to identify general areas where adverse impacts are most likely to occur and to be most severe. Based on the results of scoping the companies should be required, where on the basis of relevant and verifiable information the company has grounds to believe that adverse impacts have arisen or may arise, to carry out further assessments* ~~their chains of activities, be required to carry out in-depth assessments as regards those of their direct business partners only~~ *only in areas where adverse impacts were identified to be most likely to occur and most severe*. Companies should, however, look beyond their direct business relationships where they have plausible information that suggests an adverse impact at the level of an indirect business partner. Plausible information means information of an objective character that allows the company to conclude that there is a reasonable likelihood that the information is true. This may be the case where the company concerned has received a complaint or is in the possession of information, for example through credible media or NGO reports, reports of recent incidents, or through recurring problems at certain locations about likely or actual harmful activities at the level of an indirect business partner. Where the company has such information, it should carry out an in-depth assessment. Companies should also carry out in-depth assessments with respect to adverse impacts arising beyond their direct business partner where the structure of this business relationship lacks economic rationale and suggests that it was chosen to remove an

~~otherwise direct supplier with harmful activities from the purview of the company. Where the in-depth assessment confirms the likelihood or existence of the adverse impact, it should then be deemed to be identified. In addition, companies should seek to ensure that their code of conduct—which is part of their due diligence policy and sets out the expectations as to how to protect human, including labour, rights and the environment in business operations—is followed throughout the chain of activities in accordance with contractual cascading and SME support.~~

- (22) To limit the trickle-down effect on *other companies, including* small and medium-sized undertakings and small midcap companies when it comes to *the scoping of the chain of activities* to identify adverse impacts, companies *within the scope* should *not seek to obtain* information *from their business partners but rely only on information that is already reasonably available, such as publicly known information, information from searches and information gained through earlier cooperation. Entity-level information and communication with business partners is not relevant at this stage. It should only be possible to seek such information for further assessments under certain conditions. In such a case, it should be possible to seek information from business partners* ~~the information specified in the standards for voluntary use~~ *only where, following a risk-based approach, such information is necessary in light of indications of likely adverse impacts from business partners with fewer than 5000 employees where such additional information cannot reasonably be obtained by other means, mainly from existing or secondary sources. In any case, any request should be targeted, reasonable and proportionate. In order to facilitate compliance for companies and the relevant business partners, it should be possible to obtain the necessary information either individually or collaboratively.*
- (22a) *While keeping with the objective of prioritising the most adverse and likely impacts, companies should be given significant flexibility in deciding which risks to address first on the basis of the severity and likelihood of an adverse impact. Such a decision should be based on the scale, scope or irremediable character of the adverse impact, taking into account the gravity of the impact. Once the most severe and likely adverse impacts are addressed in reasonable time, companies should address less severe and less likely adverse impacts. However, companies should not be penalised for any harm stemming from less significant adverse impacts that were not yet addressed according to the prioritisation in line with these principles. (Rapp 17)*
- (23) Companies may find themselves in situations where their production heavily relies on inputs from one or several specific suppliers. At the same time, where the business operations of such a supplier are linked to severe adverse impacts, including child labour or significant environmental harm, and the company has unsuccessfully exhausted all due diligence measures to address those impacts, the company, as a last resort should *temporarily* suspend the business relationship while continuing to work with the supplier towards a solution, where possible using any increased leverage resulting from the suspension. *The company should assess, in consultation with relevant stakeholders, whether such suspension leads to a substantial prejudice for*

*the company, including where crucial business partners provide raw materials, products or services which are essential to the company's business to which no available alternative exists. Substantial prejudice should be interpreted as a negative and significant effect on the company's legal, financial or economic situation or its production capacity, including in the long term, such as an effect giving rise to the likelihood of insolvency. In order not to undermine the aims of this Directive, the decision not to suspend the business relationship should be subject to conditions, including reporting to the competent supervisory authority about the duly justified reasons for such a decision. Companies should also assess if the adverse impacts from suspension can be reasonably expected to be manifestly more severe than the adverse impact that could not be prevented or adequately mitigated. Should that be the case, the company should not be required to suspend the business relationship and should be in a position to report to the competent supervisory authority about the duly justified reasons for such a decision. (Rapp 18)*

- (24) To reduce burdens on companies and make stakeholder engagement more proportionate, companies should only have to engage with ~~workers, their representatives~~ **their employees, the employees of their subsidiaries and of their business partners, the representatives of those employees** including trade unions, and individuals and communities whose rights or interests are or could be directly affected by the **adverse impacts on human rights and the environment that stem from the (DROI 3)** products, services and operations of the company, its subsidiaries and its business partners, ~~and that have a link to the specific stage of the due diligence process being carried out.~~ That includes individuals or communities in the neighbourhood of plants operated by business partners where those individuals or communities are directly affected by pollution, or indigenous people whose right to lands or resources are directly affected by how a business partner acquires, develops or otherwise uses land, forests or waters. Moreover, stakeholder engagement should only be required for certain parts of the due diligence process, namely at the identification stage, for the development of (enhanced) action plans and when designing remediation measures.
- (25) To reduce administrative burdens on companies, the Commission's deadline for the adoption of general due diligence guidelines should be advanced to 26 July 2026. In parallel, the application deadline for Directive (EU) 2024/1760 for the first group of companies should be deferred to 26 July 2028 in accordance with Directive (EU) XXX/XXX<sup>25</sup>. That two-year interval ~~will~~ should provide companies with sufficient time to take into account the practical guidance and best practices included in the Commission's guidelines when implementing due diligence measures.
- (26) ***The provisions of Directive (EU) 2024/1760 on the transition plan for climate change have been deemed to be disproportionate, particularly due to the administrative burden on companies and competent authorities, and could lead to legal uncertainty. It is necessary to repeal those provisions in order to streamline obligations and support a more targeted and efficient implementation of that Directive. (Rapp 20)***

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<sup>25</sup> Directive (EU) 2025/XX of .....

- (27) Article 27(1) of Directive EU 2024/1760 requires Member States to lay down penalties that are to be “effective, proportionate and dissuasive”. Article 27(2) of that Directive requires Member States, when deciding whether to impose penalties and, if so, when determining their nature and appropriate level, to take due account of a series of factors that determine the gravity of the infringement and attenuating or aggravating circumstances. Article 27(4) of that Directive requires Member States to base any imposed pecuniary penalties on the net worldwide turnover of the company concerned. However, given the fact that Member States already have to take into account the series of factors laid down in Article 27(2) of that directive, the need to base pecuniary penalties on the net worldwide turnover of the company concerned is superfluous. ~~However, to ensure a level playing field across the Union, Member States should be prohibited from introducing in their national law a ceiling or cap for any pecuniary penalties imposed on companies under their jurisdiction that would prevent supervisory authorities from imposing penalties in accordance with the factors laid down in Article 27(2).~~ Moreover, to harmonise enforcement practices across the Union, the Commission, in collaboration with the Member States, should develop guidelines to assist supervisory authorities in determining the *appropriate* level of penalties. (*ECON 13, EPP 821*)
- (28) To limit possible litigation risks linked to the harmonised civil liability regime of Directive (EU) 2024/1760, the specific, Union-wide liability regime currently provided for in Article 29(1) of that Directive should be removed. At the same time, as a matter of both international and Union law, Member States should be required to ensure that victims of adverse impacts have effective access to justice and to guarantee their right to an effective remedy, as enshrined in Article 2(3) of the International Covenant on Civil and Political Rights, Article 8 of the Universal Declaration of Human Rights, Article 9(3) of the Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (Aarhus Convention) and Article 47 of the EU Charter of Fundamental Rights. Member States should therefore ensure that, in case a company is held liable for a failure to comply with the due diligence requirements laid down in Directive (EU) 2024/1760, and that where such failure caused damage, victims are able to receive full compensation, which should be granted in accordance with the principles of effectiveness and equivalence, while balancing this through safeguards should prevent against overcompensation. In view of the different rules and traditions that exist at national level when it comes to allowing representative actions, the specific requirement in that regard in Directive (EU) 2024/1760 should be deleted. Such deletion is without prejudice to any provision of the applicable national law allowing a trade union, non-governmental human rights or environmental organisation, other non-governmental organisation or a national human rights institution to bring actions to enforce the rights of the alleged injured party, or to support such actions brought directly by such party. Furthermore, for the same reason, the requirement for Member States to ensure that the liability rules are of overriding mandatory application in cases where the law applicable to claims to that effect is not the national law of the Member State should be deleted. That deletion does not restrict the possibility for Member States to provide that the provisions of national law transposing Article 29 of Directive EU 2024/1760 are of overriding mandatory

application in accordance with Article 16 of Regulation (EC) No 864/2007, in cases where the law applicable to claims to that effect is not the national law of a Member State.

- (29) Article 36(1) of Directive (EU) 2024/1760 requires the Commission to submit by no later than 26 July 2026 a report to the European Parliament and to the Council on the necessity of laying down additional sustainability due diligence requirements tailored to regulated financial undertakings with respect to the provision of financial services and investment activities, and the options for such due diligence requirements and their impacts. As that review clause does not leave any time to take into account the experience with the newly established, general due diligence framework, it should be removed.
- (29a) *In order to facilitate compliance by companies with reporting and due diligence obligations under Union law, and to enhance the accessibility and usability of sustainability-related information, the Commission should establish a dedicated digital reporting portal. That portal should serve as a one-stop shop, providing companies, free of charge, with tailored access to templates, guidelines, reporting requirements, including voluntary tools, and information on funding and tendering opportunities. To ensure the effective functioning of the portal, the Commission should promote the interoperability of existing data platforms, enabling seamless transmission, exchange and analysis of data, as well as complementarity with the European Single Access point. Furthermore, and in view of the rapid technological developments, the Commission should assess the potential of technological solutions, including the use of trustworthy artificial intelligence in accordance with Regulation (EU) 2024/1689 of the European Parliament and of the Council<sup>26</sup> to support the digitalisation of reporting and improve the quality and accessibility of sustainability-related data. (Rapp 21, S&D 228, DROI 5)***
- (30) Since the objectives of this Directive cannot be sufficiently achieved by the Member States but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives.
- (31) Directive 2006/43/EC, Directive 2013/34/EU, Directive (EU) 2022/2464 and Directive (EU) 2024/1760 should therefore be amended accordingly,

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<sup>26</sup> Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (OJ L, 2024/1689, 12.7.2024).